

POLICY NO LG11

RATING EXEMPTIONS AND REMISSIONS POLICY

DEPARTMENT:	Corporate Services
RESPONSIBLE OFFICER:	Manager Corporate Services
LINK TO STRATEGIC PLAN:	Maintain financial viability and accountability in budgeting and administration.
STATUTORY AUTHORITY:	Local Government Act 1993
OBJECTIVE:	The purpose of this policy is to identify the criteria which must be met in order to be granted an automatic exemption in accordance with the relevant legislation and also to provide Council with a schedule of properties which are not automatically exempt, in order to provide a remission for their general rate and/or service rates.
POLICY INFORMATION:	Adopted 19 March 2012 – Minute No 03/12.15.4.069 Amended 25 June 2012 – Minute No 06/12.11.11.151 Amended 6 May 2013 – Minute No 05/13.11.8 Amended 17 June 2013 – Minute No 06/13.11.13 Amended 16 September 2013 – Minute No 06/13.11.1 Amended 17 March 2014 – Minute No 03/14.11.8.053 Amended 16 June 2014 – Minute No 06/14.11.9 Amended 21 July 2014 – Minute No 07/14.11.9.193 Amended 20 February 2017 – Minute No 02/17.12.4.28 Amended 25 June 2018 – Minute No 06/18.12.4.129 Amended 20 August 2018 – Minute No 08/18.12.7.190

POLICY

1. INTRODUCTION

Council is required to exempt the following properties from general and separate rates, average area rates and any rates collected under section 88 or 97 of the *Local Government Act 1993*.

87. Exemption from rates

- (1) *All land is rateable except that the following are exempt from general and separate rates and any rate collected under section 88 or 97:*
- (a) *land owned and occupied exclusively by the Commonwealth;*
 - (b) *land held or owned by the Crown that is not land to which a relevant right to occupation relates and that is land that–*
 - (i) *is a national park, within the meaning of the Nature Conservation Act 2002;*
or
 - (ii) *is a conservation area, within the meaning of the Nature Conservation Act 2002;* *or*
 - (iii) *is a nature recreation area, within the meaning of the Nature Conservation Act 2002;* *or*
 - (iv) *is a nature reserve, within the meaning of the Nature Conservation Act 2002;*
or
 - (v) *is a regional reserve, within the meaning of the Nature Conservation Act 2002;* *or*

- (vi) *is a State reserve, within the meaning of the Nature Conservation Act 2002;*
or
- (vii) *is a game reserve, within the meaning of the Nature Conservation Act 2002;*
or
- (viii) (ix) *is a public reserve, within the meaning of the Crown Lands Act 1976;*
or
- (x) *is a public park used for recreational purposes and for which free public access is normally provided; or*
- (xi) *is a road, within the meaning of the Roads and Jetties Act 1935; or*
- (xii) *is a way, within the meaning of the Local Government (Highways) Act 1982;*
or
- (xiii) *is a marine facility, within the meaning of the Marine and Safety Authority Act 1997; or*
- (xiv) *supports a running line and siding within the meaning of the Rail Safety National Law (Tasmania) act 2012;*
- (ba) *land, held or owned by the Crown, that is seabed –*
 - (i) *on land to which relates a lease granted and in force under Part 4 of the Marine Farming Planning Act 1995; or*
 - (ii) *on land, if no lease (other than a lease referred to in subparagraph (i)) or licence, has been granted by the Crown in relation to the land and is in force or*
- (c) *land owned by the Hydro-Electric Corporation or land owned by a subsidiary, within the meaning of the Government Business Enterprises Act 1995, of the Hydro-Electric Corporation on which assets or operations relating to electricity infrastructure, within the meaning of the Hydro-Electric Corporation Act 1995, other than wind-power developments, are located;*
- (d) *land or part of land owned and occupied exclusively for charitable purposes;*
- (da) *Aboriginal land, within the meaning of the Aboriginal Lands Act 1995, which is used principally for Aboriginal cultural purposes;*
- (e) *land or part of land owned and occupied exclusively by a council.*

Criteria for exemptions under Section 87 (d)

Section 87 (d) of the *Local Government Act 1993* provides for exemption of the General Rate and Fire Levy for land or part of land owned and occupied exclusively for charitable purposes.

1.1 In determining if a property is eligible for an exemption the following two (2) criteria must be met:

1.1.1 IS THE OWNER A CHARITABLE ORGANISATION?

In order to determine the charitable status of an organisation Council will use the information provided by the Australian Business Register at <http://www.abr.business.gov.au>

Owners must be listed as one of the following charity types:

- Charitable Fund;
- Charitable Institution;
- Public Benevolent Institution (PBI);
- Health Promotion Charity (HPC).

1.1.2 IS THE OWNER USING THE PROPERTY EXCLUSIVELY FOR CHARITABLE PURPOSES?

The property should not be able to be used for non-charitable, commercial or for-profit activities in addition to charitable services.

Examples of charitable activities include:

- Relief of poverty;
- Relief of needs of the aged;
- Relief of sickness or distress;
- The advancement of religion;
- The advancement of education;
- Provision of child care services on a non-profit basis; and
- Other purposes beneficial to the community.

Examples of non-charitable activities include:

- Private halls or halls that are leased or hired out;
- Residential properties and manses owned by Religious institutions even when occupied by a minister;
- Commercial activities that support other charitable work.

2. DISCRETIONARY REMISSIONS

Organisations which are not eligible for an exemption under Section 87 (d) of the *Local Government Act 1993*, may apply to Council for a rates remission.

Council will provide a remission of the General Rate to those ratepayers that are:

- Charitable organisations that would otherwise be eligible for an exemption, except that they are the ratepayer/occupier of the property and not the owner.
- Religious institutions that own residential properties that are occupied solely by the Church Minister and his/her family.
- A cemetery that is owned by a religious institution.
- A Church where the owners are not eligible for a remission as they are not registered as a charitable organisation, only if the organisation or owner is not-for-profit.
- Any other property which Council believes offers a benefit to the community.

Where a charitable organisation would otherwise be eligible for an exemption, except that they conduct commercial activities or a mix of activities on the property, however the organisation is operating overall as not-for-profit and all funds raised will contribute to their charitable purpose (that has been endorsed by the ATO). An organisation would need to demonstrate that there is a benefit* to the Break O'Day community. Where the charitable purpose is provided solely outside the municipality the organisation would not be eligible for a remission.

* *Benefit to the community would include activities such as health promotion, advancement of education, relief of poverty, relief of needs for the aged, relief of sickness or distress or the advancement of religion. This needs to be assessed in the context of what has already been assessed as charitable by the Australia Taxation Office.*

Appendix A lists properties which are currently eligible to receive a discretionary remission. Properties which receive a discretionary remission from the General Rate shall be liable for the Fire Levy and applicable service rates and charges.

3. CHURCH REMISSIONS – SERVICE CHARGES

In addition to exemptions and/or remission provided in relation to the General Rate, Council will also offer Churches a remission of 50% of the applicable service rates.

ELIGIBILITY

It is intended that this policy apply to churches owned by religious, not-for-profit or charitable organisations; that are:

- Used exclusively as a place of worship; or
- Consecrated burial place; and

- Are eligible for an exemption and/or remission under this policy for the General Rate.

Appendix B lists properties which are eligible for a remission in accordance with this section.

4. WINIFRED CURTIS – SERVICE CHARGES

The Winifred Curtis reserve is land at Scamander which is held in trust for use by the general public as a public reserve. The trustees make no profit from this land.

It is shown in **Appendix C** for a remission of the service charges and fire levy. It is already shown in **Appendix A** for a remission of the general rate.

5. WASTE MANAGEMENT CHARGES – CEMETERIES

Appendix D details remission of the standard waste management fees for cemeteries. These are not included in **Appendix B** as that section deals only with churches.

6. PARTIAL REMISSION FOR BOATSHEDS, JETTIES, BOAT RAMPS & SLIPWAYS & CSIRO WEATHER STATIONS

Appendix E details remissions for properties which are identified as boatsheds, jetties, boat ramps or slipways. The remission for these shall be an amount equal to 75% of the total general rate levied for the property.

7. EXEMPT PROPERTIES

Appendix F details exemptions for properties that are covered by a Council decision or under a specific Act other than the *Local Government Act 1993*.

8. REMISSIONS OF RATES – INTEREST AND PENALTY CHARGES

That upon written application from a ratepayer for a remission of rates - interest and/or penalty charges the remission is only to be granted where it is in the best interest of Council for the remission to be granted.

The circumstances under which Council will remit penalties and/or interest applied to the property due to late payment of rates, unless Council has a legal obligation to do so, will be due to an error on the part of Council or that the property owner has advised Council of a change of circumstances prior to rating and that Council has not acted on the basis of that advice, or other circumstances at the discretion of the General Manager.

The maximum remission approved by the General Manager shall not exceed \$150.00 per property, per financial year without reference to Council and this delegation may be used for rates and/or charges other than penalties and interest charges.

All applications for remission of rates - interest and/or penalty charges shall be considered by the General Manager in accordance with the delegated authority granted by Council.

If a request does not accord with Council's policy the ratepayer shall be informed in writing that their request has not been approved and the reasons why it has been refused. Any request over \$150.00 will be referred to Council for decision.9. Additions to the above schedules can be made

upon receipt of a written request from the owner/ratepayer which will be taken to Council for a decision.

10. MONITORING AND REVIEW

This Policy will be reviewed every three (3) years in line with the Council's Policy Framework or earlier in the event of major changes to legislation or related policies, procedures or if deemed necessary by the General Manager.

APPENDIX A

Properties which are currently listed to receive a discretionary remission, this list will be taken to Council for endorsement on an annual basis. Additions to this schedule can be made throughout the year upon receipt of a written request from the ratepayer/owner and subsequent approval by Council.

Properties which receive a discretionary remission from the General Rate shall be liable for the Fire Levy and applicable service rates and charges.

PID	Address	Owner	Improvements
2993368	76 Main Street, St Marys	Roman Catholic Church Trust Corporation	Church & Rectory
6412006	Seymour Street, Fingal	Uniting Church of Australia	Church & Hall
1837101	2 Talbot Street, Fingal	The Trustees of the Dioceses of Tasmania	Church & House
6793742	58 Cecilia Street, St Helens	The Trustees of the Dioceses of Tasmania	Church, House & Hall
7154686	54 Cecilia Street, St Helens	St Helens Christian Fellowship	Church & House
2543148	Tasman Highway, Goshen	Scout Association of Australia	Hall
6789559	St Helens Point Road, St Helens	St Helens Sea Scout Group	Shed
6794008	25 Circassian Street, St Helens	DPIPWE (Ratepayer - Dpt. of Family & Children Services)(not charitable) Neighbourhood House	Community Centre
1959889	19 Circassian Street, St Helens	Medea Park Association Incorporated	Nursing Home
6794737	Viney Court, St Helens	Medea Park Association Incorporated	12 Units
7445184	11 Circassian Street, St Helens	Medea Park Association Incorporated	House
7435744	1 Viney Court, St Helens	Medea Park Association Incorporated	'Doyle' House
7378524	23268 Tasman Highway, Scamander	T McManus, D Walter, W Buza, A M Buchanan, Others	Winifred Curtis Reserve
6409122	LOT 33 Tasman Highway, Scamander	T McManus, D Walter, W Buza, A M Buchanan, Others	Winifred Curtis Reserve
6399593	Alexander Street, Cornwall	Cornwall Community Development Group Inc.	Hall
6805467	165 Lottah Road, Goulds Country	I Chapple, A Johnson, B Smith	Church
6791755	138 Argonaut Road, St Helens	The Girl Guides Association (Tasmania)	Clubrooms
6415573	47 High Street, Mathinna	The Miners Cottage Cooperative Society	Gallery
6412049	3 Short Street, Fingal	Fingal District Progress Committee Inc	Community Building

APPENDIX A

Properties which are currently listed to receive a discretionary remission, this list will be taken to Council for endorsement on an annual basis. Additions to this schedule can be made throughout the year upon receipt of a written request from the ratepayer/owner and subsequent approval by Council.

Properties which receive a discretionary remission from the General Rate shall be liable for the Fire Levy and applicable service rates and charges.

PID	Address	Owner	Improvements
6807809	414 Gardens Road, The Gardens	Surf Angling Club	Shed
2760433	Tasman Highway, Falmouth	Star FM	Communications Tower

APPENDIX B

In addition to exemptions and/or remission provided in relation to the General Rate, Council will also offer Churches a remission of 50% of the applicable service rates.

PID	Address	Owner
1837101	2 Talbot Street, Fingal	The Trustees of The Dioceses of Tasmania
6404751	13 Main Street, St Marys	The Trustees of The Dioceses of Tasmania
6414634	4 Dunn Street, Mathinna	The Trustees of The Dioceses of Tasmania
6793742	58 Cecilia Street, St Helens	The Trustees of The Dioceses of Tasmania
6806961	28057 Tasman Highway, Pyengana	The Trustees of The Dioceses of Tasmania
2993368	Main Street, St Marys	Roman Catholic Church Trust Corporation
6412890	Victoria Street, Fingal	Roman Catholic Church Trust Corporation
6413463	26 Elizabeth Street, Mangana	Roman Catholic Church Trust Corporation
6793558	79 Cecilia Street, St Helens	Roman Catholic Church Trust Corporation
6412006	Seymour Street, Fingal	Uniting Church of Australia
6795369	60 Quail Street, St Helens	Uniting Church of Australia
6805467	165 Lottah Road, Goshen to Lottah	Chapple I, Johnson A, Smith B
6805635	320 Lottah Road, Goulds Country	Union Church Goulds Country Inc
7154686	54 Cecilia Street, St Helens	St Helens Christian Fellowship
7320752	23 Steel Street, Scamander	Jehovahs Witnesses

APPENDIX C

The Winifred Curtis reserve is land at Scamander which is held in trust for use by the general public as a public reserve. The trustees make no profit from this land.

It is shown in Appendix C for a remission of the service charges and fire levy. It is already shown in Appendix A for a remission of the general rate.

PID	Address	Owner
7378524	23268 Tasman Highway, Scamander	T McManus, D Walter, W Buza, A M Buchanan, Others
6409122	LOT 33 Tasman Highway, Scamander	T McManus, D Walter, W Buza, A M Buchanan, Others

APPENDIX D

This section details remissions of the standard waste management fees for cemeteries. These are not included in Appendix B as that section deals only with churches.

PID	Address	Owner/Ratepayer
6411935	Seymour Street, Fingal	Roman Catholic Church Trust Corporation
6408381	6904 Esk Main Road, St Marys	Roman Catholic Church Trust Corporation
6411521	Legge Street, Fingal	The Trustees of the Dioceses of Tasmania

APPENDIX E

This section details remissions for properties which are identified as boatsheds, jetties, boat ramps, slipways. The remission for these shall be an amount equal to 75% of the total general rate levied for the property.

PID	Address	PID	Address
3332924	Melaleuca Street Street, Ansons Bay	1531524	Ansons Bay Foreshore, Ansons Bay
2869711	Acacia Drive, Ansons Bay	2590745	Ansons Bay Foreshore, Ansons Bay
2869826	Acacia Drive, Ansons Bay	1745194	Lyne Court, Four Mile Creek
6407071	Tasman Highway, Four Mile Creek	6808182	Honeymoon Point Road, The Gardens
2856048	Acacia Drive, Ansons Bay	2861832	Melaleuca Street, Ansons Bay
2856056	Melaleuca Street, Ansons Bay	2861867	Acacia Drive, Ansons Bay
2856064	Acacia Drive, Ansons Bay	2861875	Casuarina Lane, Ansons Bay
2856072	Acacia Drive, Ansons Bay	2861891	Acacia Drive, Ansons Bay
6797890	Main Road, Binalong Bay	2864363	Acacia Drive, Ansons Bay
7255647	Barrack Street, Akaroa	2864371	Boobyalla Drive, Ansons Bay
6801677	Ansons Bay Foreshore, Ansons Bay	2895653	Boobyalla Drive, Ansons Bay
2820408	Melaleuca Street, Ansons Bay	2902809	Melaleuca Street, Ansons Bay
1575877	Gardens Road, The Gardens	2903115	Melaleuca Street, Ansons Bay
3520765	Blue Gum Drive, Ansons Bay	3495352	Blue Gum Drive, Ansons Bay
7154950	Simeon Place, Akaroa	6407602	Lyne Court, Four Mile Creek
3046397	Boobyalla Drive, Ansons Bay	6407661	Tasman Highway, Four Mile Creek
3046418	Boobyalla Drive, Ansons Bay	6790699	St Helens Point Road, St Helens
6780175	Tasman Highway, St Helens	3489526	North Ansons Road, Ansons Bay

APPENDIX F

This section details exemptions for properties that are covered by a Council decision or under a specific Act other than the *Local Government Act 1993*.

PID	Address	Exemption	Name	Reason for Exemption
2952769	Mathinna Plains Road, Mathinna	All rates	CSIRO	Science & Industry Research Act 1949 (s53)
2952371	Esk Main Road, Fingal	All rates	CSIRO	Science & Industry Research Act 1949 (s53)
2952486	Tower Hill Road, Mangana	All rates	CSIRO	Science & Industry Research Act 1949 (s53)
2952363	Mathinna Plains Road, Mathinna	All rates	CSIRO	Science & Industry Research Act 1949 (s53)
3385380.02	Evercreech Road, Mathinna	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385399.02	Evercreech Road, Mathinna	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384652.04	Mathinna Plains Road, Mathinna	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385348.03	Mathinna Plains Road, Mathinna	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384230.02	Peters Road, Goulds Country	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384302.02	Peters Road, Goulds Country	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384310.02	Peters Road, Goulds Country	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384329.02	Peters Road, Goulds Country	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385241.04	Peters Road, Goulds Country	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385030.02	Tasman Highway, Weldborough	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384265.02	Terrys Hill Road, Goshen	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3383799.02	Tower Hill Road, Mangana	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3386332.02	Tower Hill Road, Mangana	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385890.04	Mathinna Plains Road, Mathinna	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385540.02	Eastern Creek Road, Upper Scamander	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3384054.02	Peters Road, Goulds Country	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3385110.02	Mount Paris Dam Road, Weldborough	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3386367.02	Tower Hill Road, Mangana	Waste & Fire Levy	THETRO1L	Council Minute No.06/16.12.5.146
3078698	1/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078700	2/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078719	3/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078727	4/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078735	5/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078743	6/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078751	7/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276

3078778	8/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078786	9/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078794	10/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078807	11/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078815	12/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078823	13/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078831	14/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078858	15/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078866	16/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078874	17/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276
3078882	18/41-43 Beaulieu Street, St Helens	Waste Collection	Private Ownership	Council Minute No. 12/16.12.6.276