

POLICY NO LG11

RATING EXEMPTIONS AND DISCRETIONARY REMISSIONS POLICY

DEPARTMENT:	Corporate Services
RESPONSIBLE OFFICER:	Business Services Manager
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 Amended 16 November 2020 – Minute No 11/20.12.4.207 Amended 15 September 2025 - Minute No 09/25.13.5.578

POLICY

1. INTRODUCTION

Under Section 87 of the Local Government Act 1993, Council must exempt certain properties from general and separate rates, including land held for charitable purpose as set out in the Charities Act 2013.

Registered charity means an entity that is registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

The definition of 'charitable' covers 12 charitable purposes.

Please read through the list of purposes below and how they correspond to the common types of not-for-profit organisations to see if your organisation has a recognised charitable purpose.

The 12 charitable purposes set out in the Charities Act are:

- advancing health
- advancing education
- advancing social or public welfare
- advancing religion
- advancing culture
- promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia
- promoting or protecting human rights
- advancing the security or safety of Australia or the Australian public
- preventing or relieving the suffering of animals
- advancing the natural environment
- other similar purposes ‘beneficial to the general public’, and
- promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a state, a territory or another country (where that change furthers or opposes one or more of the purposes above).

If you are unsure if your organisation’s purposes align with one or more of these charitable purposes, you should examine its:

- governing document (constitution or rules)
- activities
- history, and
- how it uses its funds.

This policy outlines Statutory Exemptions and Discretionary Remissions and provides detailed criteria for assessing applications for exemptions/remissions.

2. STATUTORY EXEMPTIONS

Below is the extract from Section 87 of the Local Government Act 1993 which sets out the criteria for a Statutory Exemption.

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.*

2.1.1 CRITERIA FOR EXEMPTIONS UNDER SECTION 87(D)

Section 87(1) of the *Local Government Act 1993* provides for exemption of the “*general and separate rates and any rate collected under section 88 or 97*” for land or part of land owned and occupied exclusively for charitable purposes.

In determining if a ratepayer is eligible for an exemption the answer to each of the following questions must be “Yes”:

2.1.1.1 Is the ratepayer a charitable organisation?

How to Assess

- They must hold Australian Taxation Office certification that they are a charity with Deductible Gift Recipient (DGR) status.
- Examples of Charities that may be eligible include:
 - Religious institutions;
 - Aged persons homes;
 - Homeless hostels;
 - Organisations relieving the special needs of people with disabilities;
 - Non-profit child care services; and
 - Societies that promote the fine arts.
- Refer to the ATO Endorsed DGR’s – Gift Pack for deductible gift recipients and donors. More information available on the ATO website www.ato.gov.au under non-profit organisations.
- What is not a charity?
 - An entity that is primarily for sporting, recreation or social purposes.
 - An entity that is primarily for political, lobbying or promotional purposes.
 - An entity that’s purpose is illegal or against public policy.
 - An entity is carrying on a commercial enterprise to generate surpluses.
 - Government departments and instrumentalities carrying out the ordinary functions of government are unlikely to be charities.

AND

2.1.1.2 Is the ratepayer using the property exclusively for charitable purposes?

How to Assess

- The property cannot be used for non-charitable, commercial or for-profit activities in addition to charitable services, unless part of the land can be separated by tenancy and isolated exclusively for charitable use (ie a church and a minister's house).
- 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.

AND

2.1.1.3 Is the charitable organisation the owner of the property?

- A lessee or tenant is not eligible for an exemption.

Properties which are eligible for an exemption from the General Rate and Fire Levy shall be liable for applicable service rates and charges.

How to Apply

Applications are to be made by completing the "Application for Charitable Rate Exemption and/or Discretionary Remission" Form and providing any relevant evidence as requested.

3. 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.

Properties which are listed in this policy to receive a discretionary remission will be taken to Council for endorsement on an annual basis. Additions to this schedule can be made throughout the year upon receipt of an application on the approved form "Application for Charitable Rate Exemption and/or Discretionary Remission" 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.

If an organisation's charitable status changes or the purposes for which the property is used changes it must notify Council.

The Council may provide a remission (in full or in part) of the General Rate to those ratepayers that are:

- Charitable organisations that would otherwise be eligible for an exemption, except that they do not own the property that they occupy, and where they are liable for the rates and charges.
- Religious institutions that own residential properties that are occupied solely by the Church Minister and their 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 the benefit to the community would include activities such as:
 - Health promotion;
 - Relief of poverty;
 - Relief of needs of the aged;
 - Relief of sickness or distress;
 - The advancement of religion;
 - The advancement of education.
- Where a charitable organisation would otherwise be eligible for an exemption, except that they conduct minor or incidental commercial activities or a mix of activities on the property, provided that 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).

Example

- *Where an organisation has charitable DGR endorsement from the ATO;*
- *Is the ratepayer/owner/property linked entity (Encompasses owners, ratepayers, and associated legal entities such as trusts);*
- *Occupies the property partially or fully; and*
- *Undertake activities endorsed by the ATO and those activities provide benefit to the BOD community, such as the land being available for public access/use.*

A remission would be granted.

How to Apply

Applications are to be made by completing the “Application for Charitable Rate Exemption and/or Discretionary Remission” Form and providing any relevant evidence as requested.

Any property owners applying for any Discretionary Remission must clearly demonstrate that there is a public benefit to the Break O’Day community. This includes providing clear, measurable evidence of public access and/or direct public benefit, as well as any report, any other documentation that can be provided as evidence for the desired outcomes.

In determining the remission, the factors considered would include whether the benefit from the organisations activities are within the municipality. Where the charitable purpose is provided solely outside the municipality the organisation would not be eligible for a remission.

3.1.1 DISCRETIONARY REMISSIONS

Table 1 below provides a list of properties which are currently eligible to receive a discretionary remission.

TABLE 1

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
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
9459286	25 Circassian Street, St Helens	Homes Tasmania (not charitable) Neighbourhood House	Community Centre
9498224	19 Circassian Street, St Helens	Medea Park Association Incorporated	Nursing Home & 12 Units
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
6412049	3 Short Street, Fingal	Fingal District Progress Committee Inc	Community Building
6807809	414 Gardens Road, The Gardens	Surf Angling Club	Shed
9867769	German Town Road, St Marys	BOD FM	Communications Tower

3.1.2 ENVIRONMENTAL CONSERVATION – SERVICE CHARGES

If you answered the following three (3) questions from section 2.1.1 of this policy above as follows you are not automatically eligible to receive the Statutory Exemption and can therefore apply under this section of the policy for a Discretionary Remission.

- *Is the ratepayer a charitable organisation?* **YES**
- *Is the ratepayer/owner/property linked entity (Encompasses owners, ratepayers, and associated legal entities such as trusts) using the property exclusively for charitable purposes?* **NO**
- *Is the charitable organisation the owner of the property?* **YES**

Rateable land set aside for environmental conservation must satisfy both the ownership and occupation requirements as listed above, as well as demonstrate a broader public benefit that extends beyond the interests of individuals or a closed group of like-minded individuals, to qualify for a charitable remission for environmental conservation.

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.

The Winifred Curtis Reserve stands as an exemplar of the standard that Council expects other properties seeking rate remissions under this section. This standard includes:

- Public Benefit –
 - The land offers open access and serves the broader community; and
 - Ensure that its use is not limited to a specific group or private individuals; and
 - All or part of the land must be provided for unrestricted public access; and
 - May facilitate educational opportunities;
 - Demonstrate a commitment to environmental stewardship in line with the broader community engagement and conservation objectives.
- Exclusive Charitable Use –
 - The land is held and managed exclusively for charitable purposes with no commercial or for-profit activities taking place. This point aligns with the legislative requirement for land to be owned and occupied exclusively for charitable purposes to qualify for an exemption.
- Environmental Protection –
 - The land serves an essential role in protecting and conserving local ecosystems, with measurable contributions to biodiversity preservation and environmental health. This aligns with Council's goals of supporting landowners who are actively engaging in long-term environmental protection.

As such, the Winifred Curtis Reserve represents the benchmark for the public benefit and environmental protection that Council requires from other properties seeking rate exemptions and remissions. This demonstrates how charitable land ownership and environmental protection efforts can be aligned with both the community's interest, Council's legislative obligations and the application of this section of the policy.

Any property owners applying for this Environmental Conservation Remission must clearly demonstrate that they can meet or exceed the standard set by Winifred Curtis Reserve. This includes providing clear, measurable evidence of public access and/or direct public benefit, as well as environmental conservation outcomes.

Example 1

- *Where an organisation has charitable DGR endorsement from the ATO;*
- *Is the Is the ratepayer/owner/property linked entity (Encompasses owners, ratepayers, and associated legal entities such as trusts);*
- *Occupies the property partially or fully; and*
- *Undertakes activities endorsed by the ATO and those activities provide no benefit to the BOD community, such as locking up land for no officially recognised conservation reason with no public access for the community.*

A remission would not be granted.

Example 2

- *Where an organisation has charitable DGR endorsement from the ATO;*
- *Is the Is the ratepayer/owner/property linked entity (Encompasses owners, ratepayers, and associated legal entities such as trusts);*
- *Occupies the property partially or fully; and*
- *Undertakes activities endorsed by the ATO and those activities provide benefit to the BOD community, such as partially or fully locking up land for officially recognised conservation reasons eg protection of the land and/or its protected species with no public access to the community.*

A remission may be considered by Council for a Discretionary Remission.

How to Apply

Applications are to be made by completing the “Application for Charitable Rate Exemption and/or Discretionary Remission” Form and providing any relevant evidence as requested.

An organisation would need to demonstrate that there is a benefit to the Break O’Day community.

In determining the remission, the factors considered would include whether the benefit from the organisations activities are within the municipality. Where the charitable purpose is provided solely outside the municipality the organisation would not be eligible for a remission.

Table 2 below provides a list of properties which are currently eligible to receive a remission of the service charges and fire levy. It is already shown in **Table 1** for a remission of the general rate.

TABLE 2

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

3.1.3 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.

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.

Table 3 below provides a list of properties which are currently eligible to receive a remission with this section.

TABLE 3

PID	Address	Owner/Ratepayer
6404751	13 Main Street, St Marys	The Trustees of The Dioceses of Tasmania
6793742	58 Cecilia Street, St Helens	The Trustees of The Property of the Church of England in 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

3.1.4 WASTE MANAGEMENT CHARGES - CEMETERIES

Table 4 below provides a list of properties which are currently eligible to receive a remission of the standard waste management fees for cemeteries. These are not included in **Table 3** as that section deals only with churches.

TABLE 4

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

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

Table 5 below provides a list of properties which are currently eligible to receive a remission 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.

TABLE 5

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

3.1.6 OTHER EXEMPT PROPERTIES

Table 6 below provides a list of properties which are currently eligible to receive a remission for properties that are covered by a Council decision or under a specific Act other than the *Local Government Act 1993*.

TABLE 6

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)
6413332	14 Mangana Road, Fingal	General Rate	Malahide Golf Club Inc	Not for Profit Organisation which provides a public community benefit
6414634	4 Dunn Street, Mathinna	General Rate & 50% Service Charges	Mathinna Community & Landcare Group	Not for Profit Organisation which provides a public community benefit
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

PID	Address	Exemption	Name	Reason for Exemption
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

4. REMISSION OF RATES – INTEREST & 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.

In accordance with the delegated authority granted by Council to 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.

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. 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.

5. MONITORING AND REVIEW

Organisations must submit updated documentation to demonstrate ongoing adherence to the public benefit test and exclusive charitable use upon request (where required).

Changes in ownership or occupation must be reported to Council immediately in writing.

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.



APPLICATION FOR CHARITABLE RATE EXEMPTION AND/OR DISCRETIONARY REMISSION

In accordance with Section 87 of the Local Government Act 1993

Please refer to LG11 Rating Exemptions and Remissions Policy when completing this form for further information and clarification to assist you in completing the relevant section that relates to your circumstances

APPLICANT INFORMATION	
Organisation Name:	
Australian Business Number (ABN):	
Contact Person:	
Position:	
Phone No:	
Email Address:	
Mailing Address:	
Address of Property Seeking Exemption:	
Title Reference or Property Identification No (PID)	
SECTION 1 - APPLICATION FOR STATUTORY EXEMPTION – S.87 OF THE LOCAL GOVERNMENT ACT 1993 [See Policy LG11 – Rating Exemptions and Remissions Policy - Section 2 for detailed explanation of criteria]	
In determining if a ratepayer(s) is eligible for a Statutory Exemption the answer to each of the following questions must be “Yes” (please tick box):	☐ Is the ratepayer a charitable organisation? AND ☐ Is the ratepayer(s) using the property exclusively for charitable purposes? AND ☐ Is the charitable organisation the owner of the property?
CHECKLIST OF SUPPORTING DOCUMENTATION REQUIRED FOR STATUTORY EXEMPTION:	
☐ Proof of ownership and/or trust arrangements eg Trust Deed ☐ Copy of Australian Tax Office (ATO) certification showing you are a charity with Deductible Gift Recipient (DGR) status ☐ Financial statements or relevant financial reports that show that you are not operating commercial activities or profitable activities on this property ☐ Copy of Evidence that the land is Aboriginal Land within the meaning of the <i>Aboriginal Lands Act 1995</i> , which is used principally for Aboriginal cultural purposes	
If you meet the requirements of Section 1 as outlined above and in the policy you can go directly to Section 8 – Declaration to complete your application	

SECTION 2 - APPLICATION FOR DISCRETIONARY REMISSION

PLEASE NOTE – AS WELL AS COMPLETING THIS SECTION OF THE FORM YOU WILL ALSO BE REQUIRED TO COMPLETE FURTHER SECTIONS BELOW RELEVANT TO THE REMISSION YOU ARE SEEKING

[See Policy LG11 – Rating Exemptions and Remissions Policy - Section 3 for detailed explanation of criteria]

In determining if an applicant is eligible for a Discretionary Remission the answer to each of the following questions must be **“Yes”**
(please tick relevant box(s)):

☐ Is the applicant a charitable organisation?

OR

Is the applicant one of the following:

☐ Religious Institution that own residential properties that are occupied solely by the Church Minister and their family

☐ Cemetery that is owned by a Religious Institution Church where they are not eligible to register as a charitable organisation and only if the organisation is not-for-profit

Any other property where the benefit to the community would include activities such as:

- ☐ Health promotion
- ☐ Relief of poverty
- ☐ Relief of needs of the aged
- ☐ Relief of sickness or distress
- ☐ The advancement of religion
- ☐ The advancement of education
- ☐ Environmental protection

☐ Where a charitable organisation would otherwise be eligible for an exemption, except that they conduct minor or incidental commercial activities or a mix of activities on the property, provided that 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).

AND

☐ Is the applicant paying the rates for the said property?

AND

☐ The applicant occupies the property partially or fully for the above purposes?

OWNERSHIP DETAILS	
Is the applicant the registered owner/property linked entity (encompasses owners, ratepayer(s), and associated legal entities such as trusts) of the property?	☐ Yes ☐ No If No, provide details of the registered owner/property linked entity (encompasses owners, ratepayer(s), and associated legal entities such as trusts) arrangements
OCCUPATION AND USE OF PROPERTY:	
Describe how the property is used exclusively for charitable purposes and identify whether the property is used partially or fully: (If more space is required feel free to attach further information)	
Describe the nature of the occupancy arrangement eg lease, length of lease, etc (If more space is required feel free to attach further information)	
PUBLIC BENEFIT EVIDENCE:	
Access and Use:	
Is the property open to the public?	☐ Yes ☐ No
If YES: Provide details of public access arrangements (eg opening hours, nature trails, public events, etc) (If more space is required feel free to attach further information)	
If NO: Explain why access is restricted and provide evidence of alternative public benefits (eg educational programs, community partnerships, etc) (If more space is required feel free to attach further information)	

Community Impact:	
Describe any programs or activities carried out on the property that benefit the community (eg conservation efforts, educational initiatives, etc) <i>(If more space is required feel free to attach further information)</i>	
Provide records of community engagement (eg number of visitors, participants in programs or groups involve, etc) <i>(If more space is required feel free to attach further information)</i>	
FINANCIAL INFORMATION:	
Is any profit derived from activities on the property?	☐ Yes ☐ No
If YES: Explain how any income that is derived is used to support the property and its charitable activities <i>(If more space is required feel free to attach further information)</i>	
Explain any funding arrangements, grants or donations that support the property's use for charitable purposes. <i>(If more space is required feel free to attach further information)</i>	
CHECKLIST OF SUPPORTING DOCUMENTATION REQUIRED FOR DISCRETIONARY REMISSION:	
☐ Copy of Australian Tax Office (ATO) certification showing you are a charity with Deductible Gift Recipient (DGR) status OR ☐ If not a Charitable organisation and registered with the ATO proof of status as per box ticked above eg Religious Institution, etc AND ☐ Copy of Rates Notice with Ratepayer details as outlined above ☐ Copy of Lease Agreement or similar documentation that outlines the arrangement with the property owner ☐ Financial statements or relevant financial reports that show that you are not operating commercial activities or profitable activities on this property ☐ Public access or alternative benefit documentation ☐ Community engagement records	
<u>PLEASE COMPLETE FURTHER SECTIONS BELOW RELEVANT TO THE SPECIFIC REMISSION YOU ARE SEEKING OTHERWISE GO STRAIGHT TO SECTION 8 - DECLARATION</u>	

SECTION 3 - APPLICATION FOR DISCRETIONARY REMISSION – ENVIRONMENTAL CONSERVATION – GENERAL RATE

[See Policy LG11 – Rating Exemptions and Remissions Policy - Section 3.1.2 for detailed explanation of criteria]

ENVIRONMENTAL AND CONSERVATION OUTCOMES

Provide measurable outcome (eg number of native species protected, area of habitat restored, etc)

(If more space is required feel free to attach further information)

ALIGNMENT WITH THE WINIFRED CURTIS RESERVE STANDARD

Explain how the public benefit provided by the property meets or exceeds the standard set by the Winifred Curtis Reserve (Consider public access, environmental protection, community engagement, etc)

(If more space is required feel free to attach further information)

CHECKLIST OF SUPPORTING DOCUMENTATION REQUIRED FOR DISCRETIONARY REMISSION:

☐ Attach any management plans, conservation reports or scientific research associated with the property and/or use of the property that demonstrate environmental benefits

ONCE COMPLETED SECTION 2 AND 3 OF THIS FORM GO TO SECTION 8 - DECLARATION

SECTION 4 - APPLICATION FOR DISCRETIONARY REMISSION – CHURCHES – SERVICE CHARGES

[See Policy LG11 – Rating Exemptions and Remissions Policy - Section 3.1.3 for detailed explanation of criteria]

Is the Church owned by religious, not-for-profit or charitable organisation?

☐ Yes
☐ No

Is the Church?

☐ Used exclusively as a place of worship
OR
☐ Consecrated burial place

Is the Church eligible for an exemption and/or remission under this policy for the General Rate?

☐ Yes
☐ No

ONCE COMPLETED SECTION 2 AND 4 OF THIS FORM GO TO SECTION 8 - DECLARATION

SECTION 5 - APPLICATION FOR DISCRETIONARY REMISSION – CEMETERIES – WASTE MANAGEMENT CHARGES

[See Policy LG11 – Rating Exemptions and Remissions Policy - Section 3.1.4 for detailed explanation of criteria]

Is the Cemetery owned by religious, not-for-profit or charitable organisation?

☐ Yes
☐ No

Is the Cemetery a consecrated burial place?

☐ Yes
☐ No

Is the Cemetery eligible for an exemption and/or remission under this policy for the General Rate?

☐ Yes
☐ No

ONCE COMPLETED SECTION 2 AND 5 OF THIS FORM GO TO SECTION 8 - DECLARATION

SECTION 6 - APPLICATION FOR DISCRETIONARY REMISSION – BOATSHEDS, JETTIES, BOAT RAMPS & SLIPWAYS & CSIRO WEATHER STATIONS

[See Policy LG11 – Rating Exemptions and Remissions Policy - Section 3.1.5 for detailed explanation of criteria]

Does the application relate to a ...	☐ Boatshed ☐ Jetty/Jetties ☐ Boat Ramp ☐ Slip Way
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CHECKLIST OF SUPPORTING DOCUMENTATION REQUIRED FOR DISCRETIONARY REMISSION:

☐ Copy of a plan showing said structure and location

ONCE COMPLETED SECTION 2 AND 6 OF THIS FORM GO TO SECTION 8 - DECLARATION

SECTION 7 - APPLICATION FOR DISCRETIONARY REMISSION – OTHER EXEMPTIONS

[See Policy LG11 – Rating Exemptions and Remissions Policy - Section 3.1.6 for detailed explanation of criteria]

If you are applying for a Discretionary Remission outside any of the parameters covered in the policy or this form please complete as many sections as possible and provide as much supporting documentation to allow Council to consider the application on its merits

ONCE COMPLETED SECTION 2 ONWARDS OF THIS FORM GO TO SECTION 8 - DECLARATION

SECTION 8 - DECLARATION

I _____, Declare that I am authorised to make this application as the ratepayer/owner/property linked entity (encompasses owners, ratepayers, and associated legal entities such as trusts) on behalf of this property.

I declare that the information provided in this application is true and accurate to the best of my knowledge. I understand that additional evidence may be requested, and that a Council Officer may inspect the property as part of the assessment process.

I acknowledge that any costs associated with any external legal or environmental assessments required to accurately assess this application may be my responsibility.

Signature:		Date:	
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Submit your completed application form and all supporting documents to:

Break O'Day Council Council
 Corporate Services Department
 32-34 Georges Bay Esplanade
 St Helens, Tas, 7216
 Or via email to: admin@bodc.tas.gov.au

OFFICE USE ONLY:			
Received By:		Date:	Trim No:
Reviewed By:		Position:	
Recommendation presented to Council:		Date:	
Approved/Refused by Council:		☐ Approved	☐ Refused

PRIVACY STATEMENT

Personal information is managed in accordance with the Personal Information Protection Act 2004 and may be accessed by the individual to whom it relates, on request to Break O'Day Council. Information can be used for other purposes permitted by the Local Government Act 1993 and regulations made by or under that Act, and, if necessary, may be disclosed to other public sector bodies, agents or contractors of Break O'Day Council, in accordance with Council's Privacy Policy. Failure to provide this information may result in your application not being able to be accepted or processed.