

Purpose

The purpose of this policy is to provide a consistent approach in considering requests for rates exemption from Charitable Organisations.

Scope

This applies to all requests from Charitable Organisations for rates exemptions.

Definitions

Nil.

Policy

1. Section 154 of the *Local Government Act 1989* prescribes that all land within the municipal district is rated unless an exemption is provided.
2. Exemptions fall within two broad categories :
 - a) Land vested or owned by the Crown, a Council or public statutory body and used for public or municipal purposes; and
 - b) Land used exclusively for charitable purposes
3. Court precedents and legal interpretation of what is defined as "charitable purposes" is based upon the following four key elements :
 - a) the relief of poverty;
 - b) the advancement of education;
 - c) the advancement of religion; or
 - d) other purposes beneficial to the community
4. Council will consider land is being used exclusively for "charitable purposes" if one or more of the following "heads" of charity can be made out:
 - a) the relief of poverty;
 - b) the advancement of education;
 - c) the advancement of religion; or
 - d) other purposes beneficial to the community

Attachments

Nil.

Related policies

Nil.

Related legislation

Section 154 of the *Local Government Act 1989*.

References

Nil.

Review

Council may review this policy at any time but unless otherwise requested at least every four years from date of adoption. Minor amendments to the policy may be authorised by the CEO at any time where such changes do not alter the substance of the policy eg: typographical errors, a change to the name of a related policy, or a change to the name of legislation.

Title:	Charitable Purposes Policy
Reference No:	00312
Business Unit:	Finance
Category:	Policy
Version:	Two
Approved By:	Council at its meeting of August 15, 2016
Next Review:	August 2020