

	POLICY - RATE RELIEF FOR RELIGIOUS ORGANISATIONS	3.8	
		Version 2	Date 25/10/06
Minutes Dated 23 March 2009	Approved By : Council Decision No. 064/09	Review Date - As required	

1. OBJECTIVE

To allow religious organisations rate relief from particular classes of property.

2. SCOPE

The purpose of this policy is to recognise the contributions religious organisations make to the community, and in recognising their status as a charitable organisation, by granting a reduction in rates and charges.

3. DEFINITIONS

Nil.

4. PROCEDURE

Initially in order to qualify for the rate reduction under this policy, religious organisations must apply in writing to the General Manager.

If approved, the rebate will then be applied to the property automatically every subsequent financial year.

A. Churches

General Rates

In accordance with Section 87 of the Local Government Act Council will exempt all religious bodies from general rates for land that is used exclusively for religious purposes.

Service Rates & Charges

Council will provide a rebate from service charges to all religious organisations that are exempt from general rates under Section 87. The amount of the donation will be exactly 50% of all levied service charges, these being; water, sewerage, medical, and waste management, for each property.

B. Religious Organisations Dwellings

General Rates

Where a religious organisation owns a dwelling exclusively for the purpose of housing a minister or priest, a 50% reduction from general rates for that dwelling will be applied. If

the dwelling is leased or occupied by any other person or organisation, 100% of the general rate will be levied.

Service Rates & Charges

Full service rates will be charged on the dwelling, irrespective of whether it is occupied by a minister or priest or leased to another person or organization.

C. Cemeteries

General Rates

In accordance with Section 87 of the Local Government Act 1993, Council will exempt all religious bodies from general rates for land that is used exclusively for religious purposes, including cemeteries.

Service Rates & Charges

Council will provide a rebate to all religious organisations that are exempt from general rates under Section 87. The amount of the donation will be 100% of all levied service charges, these being; water, sewerage, medical, and waste management, for each property used as a cemetery.

5. IMPLEMENTATION

This policy is current practice.

6. DELEGATION

This policy is delegated to the Manager Corporate Services.

7. RESPONSIBILITY

It is the responsibility of the General Manager or Manager Corporate Services to approve any remission under this policy.

8. REPORTING

Nil.

9. STATUTORY REQUIREMENTS

Section 87 of the *Local Government Act 1993* deals with exemption of rates.

10. REFERENCES

Nil.

11. ATTACHMENTS

Nil.