

19.2 RATING EXEMPTION

Objective Reference:

Authorising Officer: Deborah Corbett-Hall, Chief Financial Officer

Responsible Officer: Deborah Corbett-Hall, Chief Financial Officer

Report Author: Elaine Whitrod, Team Leader Billing Services

Attachments: Nil

The Council is satisfied that, pursuant to Section 275(1) of the *Local Government Regulation 2012*, the information to be received, discussed or considered in relation to this agenda item is:

(d) *rating concessions.*

PURPOSE

To ask Council to extend the current resolutions for rate exempt properties owned by [REDACTED] for consistency.

BACKGROUND

[REDACTED] has previously been granted a general rate exemption as a charitable organisation for thirty-four (34) properties on [REDACTED] used for low cost housing.

At the Administrative approvals Committee meeting 27 October 1999, Council accepted a request to relax the General Rate Exemption policy to give a general rate exemption to the [REDACTED]. Subsequently, at the General Meeting on 3 November 1999 Council resolved to grant an exemption to thirty-two (32) properties.

At the General Meeting 17 December 2004 Council resolved to grant an exemption to a further two (2) properties. These properties have continued to receive the exemptions uninterrupted.

ISSUES

Billing Services has now identified a further 7 properties in the same ownership name, for consistency, a new resolution is requested to ensure all properties identified as low cost housing in the name of [REDACTED] be granted a General Rate exemption that is covered under the one resolution.

[REDACTED] has previously applied for a general rate exemption as a charitable organisation. It provides low cost rental accommodation for [REDACTED]. This includes [REDACTED] providing home care services for [REDACTED].

STRATEGIC IMPLICATIONS

Legislative Requirements

Chapter 4 Section 122 of the *Local Government Regulation 2012* provides the opportunity to grant a concession to a stated ratepayer under a resolution for concessions.

Risk Management

Nil impact is expected as the purpose of the report is to continue with the exemptions previously granted.

Financial

For 2019-2020, it is estimated \$ [REDACTED] is given in a general rate exemption to the [REDACTED]

People

A revised resolution will ensure any future properties in the same ownership name and used for low cost housing, aged care or educational purposes will be covered and easily identified and administered.

Environmental

Nil impact expected as the purpose of this report is for Council to consider extending the current resolutions for consistency in rate exempt properties owned by the same owner.

Social

A revised resolution will ensure any future properties in the same ownership name and used for low cost housing, aged care or educational purposes will be covered.

Alignment with Council's Policy and Plans

This report has a relationship with the [REDACTED] Council's 2018-2023 Corporate Plan.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Service Manager Financial Operations	10 October 2019	Revise and update the current resolution to include all land used for low cost housing, aged care or educational purposes in the ownership of [REDACTED]

OPTIONS

Option One

That Council resolves as follows:

1. To grant a general rate exemption under the *Local Government Regulation 2012* sections 120(1)(b)(i) and 122(1)(a) to the property owner outlined in the report for land that is used solely for the purposes outlined in the report.
2. To treat confidential the report and attached documents in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and that the documents remain confidential unless Council decides otherwise by resolution.

Option Two

That Council resolves as follows:

1. To not grant a general rate exemption under the *Local Government Regulation 2012* sections 120(1)(b)(i) and 122(1)(a) to the property owner outlined in the report for land that is used solely for the purposes outlined in the report.
2. To treat confidential the report and attached documents in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and that the documents remain confidential unless Council decides otherwise by resolution.

Option Three

That Council resolves as follows:

1. To request additional information.
2. To treat confidential the report and attached documents in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and that the documents remain confidential unless Council decides otherwise by resolution.

OFFICER'S RECOMMENDATION

That Council resolves as follows:

1. To grant a general rate exemption under the *Local Government Regulation 2012* sections 120(1)(b)(i) and 122(1)(a) to the property owner outlined in the report for land that is used solely for the purposes outlined in the report.
2. To treat confidential the report and attached documents in accordance with sections 171(3) and 200(5) of the *Local Government Act 2009* and that the documents remain confidential unless Council decides otherwise by resolution.