

Rates Waivers

Purpose

This policy establishes the principles and process for the consideration and approval of discretionary waiver of rates under section 6.47 of the *Local Government Act 1995* ("the Act").

Objective

The objective of this policy is to provide a clear and transparent framework for the assessment and approval of rates waivers. It also ensures that the financial implications of such waivers are considered as part of Council's annual budget process, supports organisations that deliver measurable community benefit within the Shire of East Pilbara, and clearly distinguishes discretionary waivers from statutory exemptions provided under legislation.

Scope

This policy applies to all discretionary waivers of rates granted by Council under section 6.47 of the Act. It does not apply to land that is exempt from rates under legislation, statutory concessions such as pensioner or seniors rebates administered by the State, or administrative arrangements including payment plans, debt recovery processes, or early payment incentives.

Policy

General Principles

Council acknowledges that the granting of a waiver of rates constitutes a form of financial assistance that is effectively funded by the broader ratepayer base. As such, waivers will only be granted where Council is satisfied that the organisation provides a clear and demonstrable benefit to the community of the Shire of East Pilbara and that the waiver aligns with the Shire's Strategic Community Plan.

In addition, Council must be satisfied that the financial impact of the waiver can be accommodated within the annual budget, that the applicant operates on a not-for-profit basis or delivers a substantial public benefit, and that the waiver represents an appropriate and responsible use of public resources.

Annual Budget Consideration

All rate waivers are to be considered as part of the annual budget process. Each waiver must include an estimate of its financial value and is valid only for the financial year in which it is approved. Approval of a waiver does not create any ongoing entitlement or expectation that the waiver will be renewed in subsequent years.

Schedule of Approved Waivers

Council may adopt by an Absolute Majority a Schedule of Approved Rate Waivers as part of the annual budget. This schedule will identify the recipient organisation, the property to which the waiver applies, the type of rates being waived, the estimated annual value of the waiver, and any conditions attached to the approval. A template Schedule is attached as Appendix 1 to this Policy.

Applications

Organisations seeking a rate waiver are required to make an application. Applications should be submitted with sufficient lead time to allow for proper assessment and inclusion in the annual budget deliberations.

Conditions and Review

Council may impose reasonable conditions on any waiver, including requirements for reporting or maintaining community access or benefit. Where an organisation no longer meets the intent or criteria of this policy, Council may decline to approve or renew the waiver in future financial years.

Retrospective Waivers

As a general principle, rate waivers are to be determined prospectively as part of the annual budget process. Retrospective waivers (being waivers applied to rates or charges already levied in a prior period) will only be considered in exceptional circumstances.

In considering a retrospective waiver, Council must be satisfied that there are compelling and justifiable reasons for the request, that the circumstances were beyond the reasonable control of the applicant, and that applying the waiver retrospectively represents a fair and equitable outcome consistent with the intent of this policy.

Any retrospective waiver must clearly identify the financial impact and be approved by Council resolution. Approval of a retrospective waiver does not create a precedent or expectation for similar treatment in future cases.

Authorisation Details

References:	Local Government Act 1995 Annual Budget Strategic Community Plan Corporate Business Plan		
Authorised by:	Council		
Date:	19 November 2021	Item No.	11.2.1
Review/Amendment Date	3 July 2026	Minute No.	2026/191
Next Review	Every four years		
Responsible Directorate	Corporate Services		
Responsible Officer	Manager Financial Services		
File No.			

APPENDIX 1 – Template Schedule of Approved Waivers

Ratepayer	Property	Rates	Total Waiver Value
Organisation A	Lot xx	\$x	\$x
Organisation A	Lot xx	\$x	\$x
Total			\$x