



Rates Exemptions and Community Group Rates Concessions Guidelines 2026/2027



Overview

The City of Fremantle provides community groups, organisations, businesses and individuals a range of funding opportunities to bring to life our vision of a vibrant, inclusive, resilient and creative city.

Under section 6.26 of the Local Government Act 1995 (WA), eligible organisations may apply for a statutory rates exemption where the land satisfies the criteria set out in the Act. For organisations that do not meet the legislative requirements for exemption, the Community Group Rates Concession Program provides a secondary pathway for support. The program is a form of community investment that provides discretionary rates assistance to eligible not-for-profit organisations whose activities demonstrate measurable community benefit and alignment with the City's strategic priorities.

Standard criteria

These guidelines operate within the framework of the City's Grants and Sponsorships Policy. Concession decisions are made in accordance with the policy's principles of transparency, accountability and equitable use of public funds, with approval pathways and reporting requirements set out in these guidelines.

The City will not fund:

- Applicants who lobby or attempt to influence elected members or employees regarding their application.
- Political parties or organisations whose primary purpose is lobbying.
- City elected members or employees (not including casual employees) or their immediate family (except where associated with an eligible organisation and any conflict of interest is appropriately managed).
- Applicants with outstanding City debts or engaged in legal action against the City.
- Applicants who have not satisfactorily acquitted previous City funding.
- Applicants whose conduct or values are inconsistent with the City's adopted values and commitments.

City support interactions

Applicants must disclose any current or pending City grants, sponsorships, fee waivers, rates concessions or other in-kind support relevant to the organisation.

The City takes a whole-of-organisation approach when assessing financial assistance. Rates concessions form part of the recipient's total City support and may be considered alongside other forms of City assistance for assessment, reporting and transparency purposes.

Receipt of a rates concession does not prevent an applicant from seeking support through other City funding programs, subject to the requirements of those programs and the Grants and Sponsorships Policy.

Section 1: Statutory Rates Exemptions

(LGA WA s6.26)

Section purpose

This section provides an overview of the eligibility requirements, application process, and assessment criteria for land that may be classified as non-rateable under section 6.26 of the *Local Government Act 1995 (WA)*. Applications made for a rates exemption under LGA s6.26 that are approved will be assigned a full or partial non-rateable status.

Eligibility criteria

Applications may be submitted by organisations seeking recognition that their land is non-rateable under LGA s6.26.

Land may be eligible for exemption where it falls within one of the categories specified in section 6.26, including land that is:

- Used or held exclusively by a religious body for prescribed religious purposes;
- Used exclusively as a non-government school;
- Used exclusively for charitable purposes; or
- Otherwise exempt under section 6.26 or another written law.

Eligibility is determined based on the ownership, occupation and use of the land, rather than the status of the organisation alone.

Refer to the Local Government Act 1995 (WA) for full details.

Ownership, occupation and use of land

To qualify as non-rateable under section 6.26 of the Local Government Act 1995 (WA), an applicant must demonstrate that:

- The land falls within one of the exemption categories specified in section 6.26; and
- The land is owned, held, occupied or used in a manner consistent with the relevant exemption category; and
- The land is used exclusively for the exempt purpose.

The City may request supporting information to assess the nature and extent of the land use.

Any use of the land that is non-qualifying, incidental, or commercial in nature may affect eligibility.



Assessment criteria

Applications will be assessed in accordance with the *Local Government Act 1995 (WA)*. In determining whether land is non-rateable, the City will consider:

- Whether the land meets the statutory definition under section 6.26.
- The nature and purpose of activities conducted on the land.
- Whether the land is used exclusively for a qualifying purpose.
- The extent to which any non-qualifying use occurs.

Mixed-use land

Where a property is used for both exempt and non-exempt purposes, the City may consider a partial rate exemption if a clearly identifiable part of the property meets the requirements of section 6.26 of the *Local Government Act 1995*.

Any partial exemption will be assessed on a case-by-case basis, taking into account the extent of the exempt use and whether the exempt and non-exempt areas can be reasonably identified and separated.

The City may seek information or advice from the Valuer-General to assist with determining an appropriate apportionment. Where the exempt and non-exempt uses cannot be reasonably separated, a partial exemption may not be possible.

Application process

Applicants must:

1. Complete the prescribed application for rates exemption form available on the City's website.
2. Provide all required supporting documentation and sufficient evidence to support the application.
3. Submit the application via the approved lodgement method (e.g. via email).

Ongoing obligations

Organisations with approved exemptions must:

- Notify the City of any change in ownership, occupation, or land use.
- Continue to meet the eligibility requirements under section 6.26.
- Provide updated information upon request or as part of periodic review processes.

Failure to meet these obligations may result in the removal of the exemption.

Review of decisions

Decisions made under section 6.26 are subject to review. Applicants may:

- Request clarification or reconsideration from the City; and
- Seek an external review through the State Administrative Tribunal (SAT) where applicable.

Relationship to other assistance

This statutory exemption is distinct from any rates concessions, rebates, or financial assistance offered by the City. While section 6.26 determines whether land is legally non-rateable, other forms of support may be provided at the discretion of Council under separate policies and programs.

Section 2: Community Group Rates Concession Program (LGA WA s6.47)

Section purpose

This section outlines the process for eligible community organisations to be considered for a rates concession under section 6.47 of the *Local Government Act 1995 (WA)*. This may occur where an application for a statutory rates exemption under section 6.26 has been declined, or where a community group such as a sporting club is not eligible for a rates exemption under section 6.26. Eligible community organisations can apply for a Community Group Rates Concession that will be assessed by the City's Community Development team.

Objectives

- Support organisations delivering demonstrable community benefit.
- Increase access and participation in community activities.
- Support activation of community facilities and places.
- Encourage volunteering and inclusion.
- Provide targeted financial assistance where community outcomes justify support.

Eligibility criteria

Where an organisation does not meet the rates exemption criteria under section 6.26, or where it is reasonably apparent that exemption criteria cannot be satisfied, but still provides demonstrable community benefit, the organisation may be considered for assistance under the Community Group Rates Concession program.

Minimum concession eligibility

- Incorporated group or not-for-profit (or equivalent charitable status) with a copy of the organisation's current certificate of incorporation provided.
- Provision of a copy of the organisation's constitution.
- Provision of a copy of the organisation's current or most recent audited financial statements where available, or otherwise the most recent financial statements approved by the governing body.
- Provision of all required organisational overview information listed in the assessment criteria, including details of: public access and reach; community outcomes; volunteering and activation; and financial need. (Refer to assessment criteria below for further details).
- Provision of compliance information where relevant to the organisation's activities (safeguarding/child safe organisation policy; and liquor RSA/incident register/harm minimisation)

Ineligible organisations/groups

- Predominantly private/member-only benefit with minimal public access.
- Weak governance/financial transparency or non-compliance.
- Organisations operating primarily for private profit.

Application process

Where a section 6.26 application is declined, the applicant will be:

- Advised of the outcome and reasons for refusal; and
- Provided with the option to submit an application for a concession under section 6.47 via the prescribed Community Group Rates Concession application form available on the City's website.

Applicants may be required to submit additional or updated information to support their Community Group Rates Concession application, including details of community benefit, activities, and financial capacity.

Alternatively, a community group that may not be eligible to apply for a rates exemption but still provides demonstrable community benefit is eligible to apply for a rates concession.

Assessment process

Applications for a Community Group Rates Concession will be assessed by the City's Community Development team, rather than through the statutory rating assessment process.

The assessment will focus on:

- The organisation's contribution to community wellbeing and social outcomes.
- Accessibility and inclusiveness of services or activities.

- Alignment with City strategic priorities.
- The organisation's financial position and need for support.
- Other financial support provided to the applicant by the City.

Nature of concessions

Concessions granted under section 6.47 are discretionary and may include full or partial relief from rates.

Approval is subject to:

- Council endorsement; and
- Available budget provisions and policy settings.

Unlike exemptions under section 6.26, concessions are not based on land being classified as non-rateable and may be varied, limited, or withdrawn.

Retrospective concessions

Community Group Rates Concessions are not provided retrospectively.

Relationship to exemptions

The Community Group Rates Concession process operates as a separate and secondary pathway to the statutory exemption provisions.

Section 6.26 determines whether land is legally non-rateable.

Section 6.47 enables the City to provide financial assistance where exemption criteria are not met but support is warranted.

Ongoing requirements

Organisations granted a rates concession must:

- Continue to meet the eligibility criteria.
- Notify the City of any material changes to their operations.
- Comply with any reporting, City acknowledgment, or review requirements established as part of the concession by the City's Community Development team.

The City may review a concession at any time should material changes occur to the organisation's operations, governance, financial position or community benefit delivered.

Community Group Rates Concession types

The City offers two Community Group Rates Concession types:

- **Major Concession Partnership**
 - Up to 100% general rates relief.
 - Enhanced reporting requirements and partnership obligations.
 - Partnership agreement endorsed via standalone Council item.
 - Up to 3-year term.
- **Basic Capped Concession**
 - Concession capped to adopted annual budgeted amount (currently \$12,000). If rates liability is below the cap, the concession may cover it in full without changing its classification or reporting requirements.
 - Basic annual KPI reporting.
 - All capped concessions endorsed collectively via annual budget process. May also be considered by Council outside the annual budget process if required.
 - Up to 3-year term.

All concessions require Council approval by absolute majority as required under section 6.47 of the Local Government Act 1995.

Note: Approved concessions apply to general rates only. ESL/service charges are excluded unless Council resolves otherwise.

Council discretion

Eligibility for consideration of a Major Concession Partnership may be informed by the assessment criteria and overall assessment score; however, the granting of a Major Concession Partnership Agreement remains at Council's discretion.

Council may determine that an organisation demonstrating significant community benefit is suitable for a Major Concession Partnership Agreement regardless of whether a Major Concession Partnership was specifically sought by the applicant.

Similarly, an organisation that achieves a score otherwise indicating eligibility for a Major Concession Partnership consideration is not automatically entitled to receive a Major Concession Partnership Agreement.

The following requirements apply to the two concession types:

Major Concession Partnership - reporting requirements	Basic Capped Concession - reporting requirements
• Membership numbers and demographics • Volunteer numbers and hours	• Members/participants • Activities and programs • Community benefits • Open-access events



• Open-to-public events and attendance • Community group facility use • Inclusion activities • Financial snapshot • Liquor licence compliance • Community impact case study • Acknowledgement obligations	• Volunteer hours • Acknowledgement obligations
---	---

Overview of Community Group Rates Concession types and requirements

Concession type	Applicable to (examples)	Support level	Rationale in plain English	Requirements of recipients of Community Group Rates Concession	Council endorsement	Length of term of concession
Major Concession Partnership (Eligible for consideration if criteria score of 70+)	Not-for-profits/ incorporated associations; community service organisations; and community sporting clubs that deliver a significant community benefit.	Higher rates concession may be available as part of partnership agreement. Council may provide a concession up to 100% of general rates.	They deliver high public positive outcomes, are NFP, and often activate City assets for community benefit.	Detailed annual reporting to the City (membership numbers, yearly change and demographics; volunteers and hours; public events/programs and attendance; community facility use; activity summary; inclusion practices; financial snapshot; liquor compliance where relevant; and a short impact example.) Acknowledge the City as a supporter where appropriate, including in publications, event invitations, major events and logo display.	Endorsed via standalone Council item.	Up to three-year partnership agreement.
	Community social clubs, semi-professional sporting clubs* and smaller organisations (*Refer below for criteria for how semi-professional sporting clubs are determined)	Capped rates concession (currently up to \$12,000). If rates liability is below the cap, the concession may cover it in full without changing its classification or reporting requirements.	- Groups that don't meet Major Concession eligibility or are smaller organisations. - Groups that may create solid community value yet have greater revenue sources and more member-centric activity. - Assign Basic Capped Concession when organisation delivers community benefit but operates with semi-professional sporting club characteristics.	Basic annual KPI reporting to the City (members/participants; activities and programs; community benefits provided; open access/community events; estimated volunteer hours) Acknowledge the support of the City of Fremantle where practical.	Capped concessions endorsed collectively via annual budget process. Can be considered outside the annual budget process if required.	Up to three-year term

Assessment criteria

1. **Public access and reach (30%)** — how open is the facility and its programs to the broader community?
2. **Community outcomes (30%)** — health, youth development, cultural programs, emergency services, social inclusion.
3. **Volunteering and activation (20%)** — volunteer hours, public events, shared facility use.
4. **Financial need (20%)** — rates liability as a proportion of operating revenue.

The total score out of 100 creates eligibility for consideration (i.e. a score of 70–100 = eligible for Major Concession Partnership consideration; a score under 70 = Basic Capped Concession).

Impact screen (examples of what tips groups into each type)

Major Concession Partnership

- Not-for-profits and community sport that may operate on Council owned or Crown land under lease; and
- Deliver predominantly public benefit: regular open programs, strong multi-demographic reach, broad volunteering, and shared facility use with other community groups and public.
- Demonstrate *strong* alignment with City strategies (e.g. community development, inclusion, health and wellbeing, positive ageing, arts/culture, youth).
- Limited commercial activity; any bar/catering is ancillary to mission.
- Willingness to enter into partnership agreement with the City including detailed annual reporting requirements.

Basic Capped Concession

- Groups or community sporting clubs that don't meet Major Concession Partnership eligibility/criteria level and/or smaller organisations.
- Community social clubs: mixed member/public model, frequent cultural/social programs accessible to non-members; venue often hired by community.
- Semi-professional sporting clubs: clubs compete in meaningful elite competition or provide pathways; may provide junior competition or community clinics but has moderate to significant commercial revenue streams (sponsorships, gate/bar, merchandising); and professional operations (employs multiple paid staff across administration, coaching or high performance functions; players provided salary/match fees). To be classified as a semi-professional sporting club under the Community Group Rates Concessions model, clubs would satisfy at least two of the following criteria: salaried players; employs multiple paid staff across administration,

coaching or high performance functions; moderate to significant commercial revenue streams (sponsorships, gate/bar, merchandising).

- Demonstrate *some* alignment with City strategies (e.g. community development, inclusion, health and wellbeing, positive ageing, arts/culture, youth).

Important information

Total City support

The City considers all forms of support provided to an organisation, including grants, sponsorships, fee waivers, in-kind support and rates concessions, when assessing applications. Applicants may be required to disclose current or pending City support as part of the application process.

Existing funding relationship

Recipients must not use an existing funding relationship with the City as a basis for seeking additional financial support outside the approved funding agreement. Any additional requests will be assessed independently in accordance with relevant City policies.

Variations

Significant changes to scope, budget, timelines or key personnel require written approval from the City.

Breach of Agreement

The City may withhold, reduce, cancel, or recover funds, and declare applicants ineligible for future funding if conditions are breached.

Fraud and misuse

Suspected fraud or misuse of funds will be investigated under the City's Fraud & Corruption Control Policy and may be referred to authorities.

Reputational harm

The City may suspend, withdraw, or cancel funding, and/or terminate a funding agreement, if the funded individual, group or organisation becomes involved in any incident, behaviour or matter that may bring them into disrepute or has the potential to cause reputational damage to the City. In such circumstances, the City may also require the repayment of any funds already provided.



Assessment and decision-making

- Applications assessed on merit, value for money, alignment with objectives and procedural fairness.
- Decisions made under delegated authority according to the program Tier.
- The City's decision is final, subject to available budget.

Reviews / Appeals

Applicants may request feedback on unsuccessful applications or request a review on grounds of procedural error, failure to consider relevant information, or bias. Requests should be made in writing within 10 business days.

Contact information

Email: grantfunding@fremantle.wa.gov.au

Phone: 1300 MY FREO (1300 693 736)

Website: [Grants - City of Fremantle](#)

Appendices

Appendix 1: Local Government Act 1995 (WA) – Relevant sections

6.26. Rateable land

(1) Except as provided in this section all land within a district is rateable land.

(2) The following land is not rateable land —

(a) land which is the property of the Crown and —

(i) is being used or held for a public purpose; or

(ii) is unoccupied, except —

(I) where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or

(II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;

and

(b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and

(c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and

(d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and

(e) land used exclusively by a religious body as a school for the religious instruction of children; and

(f) land used exclusively as a non-government school within the meaning of the *School Education Act 1999*;

and

(g) land used exclusively for charitable purposes; and

(h) land vested in trustees for agricultural or horticultural show purposes; and

(i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the *Financial Management Act 2006*) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government;

and

(j) land which is exempt from rates under any other written law; and

(k) land which is declared by the Minister to be exempt from rates.

(3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.

(4) The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.

(5) Notice of any declaration made under subsection (4) is to be published in the *Gazette*.

(6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

[Section 6.26 amended: No. 36 of 1999 s. 247; No. 77 of 2006 Sch. 1 cl. 102; No. 24 of 2009 s. 506 (correction to reprint: Gazette 7 Sep 2012 p. 4329).]

6.47. Concessions

Subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.

* *Absolute majority required.*

Appendix 2: Overview of application process for Rates Exemptions and Community Group Rates Concessions

A community group that may not be eligible to apply for a rates exemption but still provides demonstrable community benefit is eligible to apply for a rates concession. If successful approve for up to three-year term with option to re-apply at end of term.

