

Corporate & Strategy Reports

**Committee Consideration – 14 September 2021**

**Council Resolution – 28 September 2021**

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| **CPS16.21 Rate Exemption Approval – Religious Organisation** |

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| **Committee** | 14 September 2021 |
| **Council** | 28 September 2021 |
| **Applicant** | City of Nedlands |
| **Employee Disclosure under *section 5.70 Local Government Act 1995*** | Nil. |
| **Director** | Ed Herne – Director Corporate & Strategy |
| **Attachments** | 1. Statutory Declaration, Application for Rates Exemption and ATO Endorsement for Charity Tax Concession 2. Financial Statement, Independent Auditor Report and Auditor Declaration 3. Extract of Local Government Act 1995 Section 6.26 (2)(d) |
| **Confidential Attachments** | Nil. |

**Executive Summary**

This report seeks approval for a rates exemption by The Perth Diocesan Trustees for 58 Tyrell Street, Nedlands under Section 6.26(2)(d) of the Local Government Act 1995 for 2021-22.

**Recommendation to Council**

**That Council approves the rates exemption application by the Perth Diocesan Trustees for 58, Tyrell Street, Nedlands under the Local Government Act 1995 for 2021-22.**

**Discussion/Overview**

This report refers to the rates exemption application for 58 Tyrell Street, Nedlands, received on 26 Mar 2021 for the 2021-2022 financial year. The property is used by St Margaret Church for worship purposes and for the residence of an ordained Anglican Minister of Religion.

According to the Local Government Act 1995 – Section 6.26 (2)(d) Land is not rateable if 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.

The City has levied rates of $1,484 for 2021-2022 and upon approval of the rates exemption this charge will be credited.

**Conclusion**

The approval of this rates exemption for non- rateable land used by a religious body and a place of residence of a minister of religion ensures the City is compliant as per Section 6.26 (2)(d) of the Local Government Act 1995.

**Consultation**

N/A

**Strategic Implications**

**How well does it fit with our strategic direction?**

The decision will follow the LG Act 1995 Section 6.26 (2)(d)*.*

**Who benefits?**

The not-for-profit organisation (The Perth Diocesan Trustees) would benefit from this rates exemption while the City would benefit by being compliant to Section 6.26 (2)(d).

**Does it involve a tolerable risk?**

Nil.

**Do we have the information we need?**

Yes, The rates exemption application, statutory declaration form and ATO Charity endorsement.

**Budget/ Financial Implications**

**Can we afford it?**

Yes, the rates exemption application represents a loss of revenue of $1,484 for 2021-22.

**How does the option impact upon rates?**

The impact lower rates revenue of $1,484 for 2021-22.

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| **CPS17.21 List of Accounts Paid – August 2021** |

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| **Committee** | 14 September 2021 |
| **Council** | 28 September 2021 |
| **Applicant** | City of Nedlands |
| **Employee Disclosure under *section 5.70 Local Government Act 1995*** | Nil. |
| **Director** | Ed Herne – Director Corporate & Strategy |
| **Attachments** | 1. Creditor Payment Listing – August 2021; and 2. Credit Card and Purchasing Card Payments – August 2021 |
| **Confidential Attachments** | Nil. |

**Executive Summary**

In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* Administration is required to present the List of Accounts Paid for the month to Council.

**Recommendation to Council**

**Council receives the List of Accounts Paid for the month of August 2021 as per attachments.**

**Voting Requirement**

Simple Majority.

**Discussion/Overview**

**Background**

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* requires a list of accounts paid to be prepared each month, showing each account paid since the last list was prepared. This list is to include the following information:

1. the payee’s name;
2. the amount of the payment;
3. the date of the payment; and
4. sufficient information to identify the transaction.

**Risk Management**

The accounts payable procedures ensure that no fraudulent payments are made by the City, and these procedures are strictly adhered to by the officers. These include the final vetting of approved invoices by the Coordinator Financial Accounting and the Manager Financial Services (or designated alternative officers).

**Key Relevant Previous Council Decision:**

There are no previous Council decisions to consider.

**Consultation**

Required by legislation: Yes  No

Required by City of Nedlands policy: Yes  No

**Strategic Implications**

**How well does it fit with our strategic direction?**

The 2020/21approved budget is in line with the City’s strategic direction. Payments are made to meet the City’s spend on operations and capital expenses undertaken in accordance with the approved budget.

**Who benefits?**

The 2020/21approved budget ensured that there is an equitable distribution of benefits in the community.

**Does it involve a tolerable risk?**

The 2020/21budget was prepared in line with the City’s level of tolerance of risk and it is managed through budgetary review and control.

**Do we have the information we need?**

All relevant information has been provided in this report and through the attachments.

**Does this affect any CEO Key Result Areas?**

N/A

**Budget/Financial Implications**

**Can we afford it?**

The payments are made in accordance with the approved budget.

**How does the option impact upon rates?**

This does not have any impact upon the rates.

**Conclusion**

The List of Accounts Paid for the months of August 2021 complies with the relevant legislation and can be received by Council (see attachments).