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| DOCUMENT TYPE | Policy |
| TITLE | WAIVER OF FEES AND CHARGES |
| NUMBER | POL-2020 |

PURPOSE

To establish a clear and consistent governance framework for the waiver or reduction of fees and charges imposed by the Shire of Wyndham East Kimberley under section 6.12 of the *Local Government Act 1995* and exercised in accordance with the REG-1001 Delegations Register.

This policy ensures that all fee waivers are applied transparently, equitably and within approved financial and delegated authority limits, while recognising the important role of incorporated not-for-profit organisations and community groups in delivering activities and services that contribute to the social, cultural and economic wellbeing of the community.

This policy also establishes minimum standards for documentation, assessment, decision-making and reporting to ensure auditability, consistency and financial accountability.

DEFINITIONS

Shire refers to the Shire of Wyndham East Kimberley.

Act refers to the *Local Government Act 1995*.

Fee or **Charge** refers to the price listed in the Shire's Schedule of Fees and Charges.

REG-1001 Delegations Register means the Shire's adopted register of delegations, as amended from time to time.

Waiver means a full or partial relinquishment of a fee or charge otherwise payable to the Shire.

Reduction means a partial decrease in a fee or charge.

Community Benefit means a demonstrable positive contribution to the broader community aligned to the Shire's Strategic Community Plan.

SCOPE

This policy applies to the waiver or reduction of all fees and charges adopted by Council in the annual Schedule of Fees and Charges that are legally capable of being waived under section 6.12 of the *Local Government Act 1995* and within the limits of the REG-1001 Delegations Register.

This includes, but is not limited to:

- Facility and venue hire (including community halls, leisure centres, ovals and other Shire-owned and managed facilities);
- Equipment hire;
- Event application or permit fees;
- Waste and landfill fees;
- Other service-based fees adopted by Council in the Schedule of Fees and Charges.

This policy does not apply to:

- Rates or service charges (refer to POL-2005 Rates Exemptions for Charitable Organisations (Non-Rateable Land) and other applicable rates policies);
- Determinations of non-rateable land under the *Local Government Act 1995*;
- Statutory fees set by State or Commonwealth legislation that cannot be waived;
- Bonds, refundable security deposits or damage deposits;
- Utility consumption charges.

POLICY STATEMENTS

1. LEGISLATIVE AUTHORITY

This policy is made in accordance with section 6.12 of the *Local Government Act 1995*, which enables a local government to waive or grant concessions in relation to money (other than rates or service charges) owed to it.

Where Council determines a waiver by resolution, an absolute majority decision is required.

Council may delegate authority to approve fee waivers or concessions in accordance with the REG-1001 Delegations Register.

Fee waivers and concessions provided under this policy constitute a form of financial assistance and must be exercised in accordance with the Act, the *Local Government (Financial Management) Regulations 1996* and any conditions attached to the relevant delegation.

2. GOVERNANCE FRAMEWORK

Fee waivers and reductions:

- Must only be approved by an officer holding appropriate delegated authority under the REG-1001 Delegations Register;
- Must not exceed the monetary limits prescribed in the REG-1001 Delegations Register;
- Must comply with any conditions attached to the relevant delegation;
- Must be considered in the context of the Shire's adopted annual budget and overall financial sustainability.
- Must be supported by appropriate documentation demonstrating compliance with this policy;
- Must be capable of independent audit review and public justification.
- Must be recorded in accordance with the Shire's financial management and record-keeping frameworks.

REG-1001 Delegations Register establishes the operational authority and monetary limits.

3. PRINCIPLES FOR ASSESSMENT

All requests for fee waivers or reductions must be assessed having regard to:

- Alignment with the Shire's *Strategic Community Plan 2023-2033*;
- Demonstrated public or community benefit;
- Financial impact on the Shire;
- Equity and consistency with previous decisions;
- Whether the activity or request is commercial in nature;
- Availability of budget capacity.

- Relevant information provided by the applicant.
- Consistency with comparable decisions.

In applying these principles, particular consideration may be given to incorporated not-for-profit organisations and community groups delivering programs, events or services that:

- Promote participation, inclusion and wellbeing;
- Strengthen local social, cultural or sporting outcomes;
- Support volunteers, youth, seniors or vulnerable members of the community.
- The exercise of delegated authority must be reasonable, proportionate and capable of public justification.

4. COMMUNITY BENEFIT WAIVER LEVELS

Eligibility - Community Benefit Waivers

Fee waivers or reductions sought on the basis of community benefit may be considered for:

- Incorporated not-for-profit organisations;
- Community groups auspiced by an incorporated body.

To qualify under this category, the activity must:

- Deliver a demonstrated community benefit;
- Be non-commercial in nature;
- Be conducted in a Shire owned and managed facility (where applicable).

Ineligible Applicants or Activities

Community benefit waivers will not generally be granted to individuals, private businesses or government agencies.

Assessment Framework - Community Benefit

Where a fee waiver or reduction is sought on the basis of demonstrated community benefit, the following framework applies:

- 100% waiver - projects or events demonstrating high community benefit
- 50% reduction - projects or events demonstrating medium or low community benefit

For the purpose of assessment:

High - Broad community participation, strong alignment with the Shire's Strategic Community Plan and demonstrated significant benefit to the wider community. Financial hardship of the applicant organisation may be considered where relevant.

Medium - Limited cohort benefit with identifiable social, cultural or recreational value.

Low - Narrow user group benefit with limited broader community impact.

Assessment must be supported by appropriate information demonstrating community benefit.

The extent of any waiver must be supported by written justification in accordance with this framework.

Monetary limits and approval thresholds are governed by the REG-1001 Delegations Register.

5. GENERAL WAIVERS

Where a fee waiver is not based on community benefit, it is limited to circumstances such as administrative error, system error or exceptional circumstances.

General waivers must be justified and must not be used to circumvent the Community Benefit considerations set out in this policy.

6. GENERAL EXCLUSIONS

Waivers under this policy will not generally be granted for:

- Activities that are primarily commercial or profit-driven;
- Political activities;
- Activities that do not demonstrate a clear community benefit.

7. CONFLICT OF INTEREST

Any person involved in the assessment or approval of a waiver must comply with:

- The conflict of interest provisions of the Local Government Act 1995; and
- The Shire’s Code of Conduct.

Where a conflict of interest exists, the officer must not participate in the assessment or approval of the application, and the matter must be referred to an alternate authorised officer in accordance with the Shire’s delegations.

8. REPORTING AND ACCOUNTABILITY

All waivers approved under delegated authority must:

- Be recorded in accordance with financial management requirements;
- Comply with any reporting requirements prescribed in the REG-1001 Delegations Register; and
- Be reported to the Audit and Risk Committee where required by delegation.

DOCUMENT AND VERSION CONTROL

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| Responsible Directorate | Corporate Services | | |
| Responsible Officer | Director Corporate Services | | |
| Statutory References | Local Government Act 1995 Section 6.12 Local Government (Financial Management) Regulations 1996 | | |
| Related Documents | REG-1001 Delegations Register | | |
| Amendment History (Adoption and last 3 amendments) | | | |
| Version | Date Issued - Resolution Number | Item # | Description of Change |
| 1.0 | TBA | TBA | Council Adoption |
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