

EXEMPTIONS

Religious

This is not an automatic exemption.

Religious properties are exempt from paying rates, provided that the property is owned by the religious institution and primarily used for religious purposes.

Property should be registered in the name of the religious organisation and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office bearer of that community who officiates at services at that place of worship.

Religious organisations may apply at the Valuations (administration) department by lodging a Section 78 query (if applicable) and attach proof as above.

The category of the property may be changed for the property to be exempt from paying rates.