

555 What land is exempt from all rates?

- (1) The following land is exempt from all rates:
- (a) land owned by the Crown, not being land held under a lease for private purposes,
 - (b) land within a national park, historic site, nature reserve, state game reserve or karst conservation reserve (within the meaning of the *National Parks and Wildlife Act 1974*), whether or not the land is affected by a lease, licence, occupancy or use,
 - (b1) subject to subsection (3), land that is the subject of a conservation agreement (within the meaning of the *National Parks and Wildlife Act 1974*),
 - (b2) land that is vested in, owned by, held on trust by or leased by the Nature Conservation Trust of New South Wales constituted by the *Nature Conservation Trust Act 2001*,
 - (c) land that is within a special area or controlled area (within the meaning of the *Water Board (Corporatisation) Act 1994*) for Sydney Water Corporation referred to in that Act and is Crown land or land vested in the Corporation,
 - (c1) land that is within a special area (within the meaning of the *Hunter Water Board (Corporatisation) Act 1991*) for the Hunter Water Corporation and is Crown land or land vested in that company,
 - (c2) land that is vested in or owned by State Water Corporation and in, on or over which water supply works (within the meaning of the *Water Management Act 2000*) are installed,
 - (d) land that is within a special area (as declared by an order under section 302 of the *Water Management Act 2000*) for a water supply authority and is Crown land or land vested in the authority,
 - (e) land that belongs to a religious body and is occupied and used in connection with:
 - (i) a church or other building used or occupied for public worship, or
 - (ii) a building used or occupied solely as the residence of a minister of religion in connection with any such church or building, or
 - (iii) a building used or occupied for the purpose of religious teaching or training, or
 - (iv) a building used or occupied solely as the residence of the official head or the assistant official head (or both) of any religious body in the State or in any diocese within the State,
 - (f) land that belongs to and is occupied and used in connection with a school (being a government school or non-government school within the meaning of the *Education Reform Act 1990* or a school in respect of which a certificate of exemption under section 78 of that Act is in force), including:
 - (i) a playground that belongs to and is used in connection with the school, and
 - (ii) a building occupied as a residence by a teacher, employee or caretaker of the school that belongs to and is used in connection with the school,
 - (g) land that is vested in the New South Wales Aboriginal Land Council or a Local Aboriginal Land Council and is declared under Division 5 of Part 2 of the *Aboriginal Land Rights Act 1983* to be exempt from payment of rates,
 - (g1) land that is vested in or owned by Rail Infrastructure Corporation, Rail Corporation New South Wales or Transport Infrastructure Development Corporation, and in, on or over which rail infrastructure facilities (within the meaning of the *Transport Administration Act 1988*) are installed,
 - (h) land that is below high water mark and is used for any aquaculture (within the meaning of the *Fisheries Management Act 1994*) relating to the cultivation of oysters.

- (2) Land is not rateable under subsection (1) (a) only because the land is leased by the Crown to a caretaker at a nominal rent.
- (3) If land to which subsection (1) (b1) applies comprises part of a single parcel of land for rating purposes, that part is exempt from all rates. However, rates may be made and levied on the other part of that parcel proportionately.
- (4) Land that is a lot in a strata plan registered under the Strata Schemes (Leasehold Development) Act 1986 is taken, for the purposes of subsection (1) (e), (f), (g) and (g1), to belong to or be vested in the lessee (within the meaning of that Act) of the lot and not the lessor (within the meaning of that Act), unless the lessor is the lessee for the purposes of that Act.

What land is exempt from all rates, other than water supply special rates and sewerage special rates?

- (1) The following land is exempt from all rates, other than water supply special rates and sewerage special rates:
- (a) land that is a public place,
 - (b) land used for a public reserve and vested in the Crown, a public body or trustees,
 - (c) land used for a common and vested in the Crown, a public body or trustees,
 - (d) land used for a public cemetery and vested in the Crown, a public body or trustees,
 - (e) land used solely for a free public library and vested in the Crown, a public body or trustees,
 - (f) land acquired under an environmental planning instrument for the public purpose specified in the instrument and not leased for private purposes,
 - (g) land that is held under a lease from the Crown for private purposes and is the subject of a mineral claim granted under Division 4 of Part 9 of the Mining Act 1992 and that the council has declared is not rateable,
 - (h) land that belongs to a public benevolent institution or public charity and is used or occupied by the institution or charity for the purposes of the institution or charity,
 - (i) land that belongs to a public hospital,
 - (j) land that is vested in the Minister for Health, the Health Administration Corporation or the New South Wales Health Foundation,
 - (k) land that is vested in an area health service constituted under the Health Services Act 1997,
 - (l) land that is vested in a university, or a university college, and is used or occupied by the university or college solely for its purposes,
 - (m) land that is vested in the Crown or the Sydney Cricket and Sports Ground Trust and is used or occupied for the purposes of or in accordance with the Sydney Cricket and Sports Ground Act 1978,
 - (n) land that is vested in the Crown or the Zoological Parks Board and is used or occupied by the Board for its purposes,
 - (o) land that:
 - (i) is vested in the mines rescue company, within the meaning of the Coal Industry Act 2001, and
 - (ii) is used for the purposes of a mine rescue station controlled by that company,
 - (p) land that is managed by the Teacher Housing Authority and on which a house is erected,
 - (q) land that is leased to the Crown for the purpose of cattle dipping,
 - (r) land that is specified or described in the regulations as being exempt from all rates, other than water supply special rates and sewerage special rates.
- (2) Land that consists of a lot in a strata plan registered under the Strata Schemes (Leasehold Development) Act 1986 is taken, for the purposes of subsection (1) (h)–(o), to belong to or be vested in the lessee (within the meaning of that Act) of the lot and not the lessor (within the meaning of that Act), unless the lessor is the lessee for the purposes of that Act.