



## OBJECTS AND REASONS

### DIFFERENTIAL GENERAL RATES AND MINIMUM PAYMENTS 2026 / 2027 FINANCIAL YEAR

#### Overall Objective

The overall objective of a levying rates is to provide for the net funding requirements of the Shire's services, activities, financing costs and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan, Long Term Financial Plan, and Corporate Business Plan.

In developing, maintaining and applying its rating strategy for the 2026/27 financial year the Shire has applied the rating principles of Objectivity, Fairness and Equity, Consistency, Transparency, and Administrative Efficiency.

The proposed Differential Rates for the 2026/27 financial year and the objects and reasons for these are as follows:

Description	Characteristics	Objects	Reasons
GRV	All properties where the basis of rate is the Gross Rental Value (GRV).	This rate is to contribute to service desired by the community.	Uniform rate for all GRV properties.
UV Rural	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	This rate contributes to the service desired by the community.	This is considered the base rate above which all other UV rated properties are assessed.
UV Pastoral	Properties where the basis of rate is the Unimproved Value (UV) and land use is Pastoral.	Obtain an appropriate contribution from pastoral activities toward the budgeted deficiency.	Recognise the impact of pastoral activities on the Shire and costs associated with the rural road network.
UV Mining and Exploration	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	Due to the difference in valuation methodology and recognise the impact of mining related activities on the Shire.

Minimum payments are determined by Council on the basis that all ratepayers make a minimum contribution to the Shire's budgeted deficiency.

Further information can be obtained from the Shire Offices in Kununurra and Wyndham between 8.00am and 4.00pm Monday to Friday or by telephone on 08 9168 4100.

**Vernon Lawrence**  
Chief Executive Officer