



**MINUTES OF SPECIAL MEETING OF COUNCIL
HELD ON 13 MAY 2014**

I hereby certify that the Minutes of the Special Council Meeting held are a true and accurate record of the proceedings contained therein.

Shire President Confirmed

Date: _____

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**SHIRE OF WYNDHAM EAST KIMBERLEY
MINUTES OF THE SPECIAL COUNCIL MEETING
KUNUNURRA COUNCIL CHAMBERS**

HELD ON TUESDAY, 13 MAY 2014, 4:00PM

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 4.03pm.

**2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE
(PREVIOUSLY APPROVED)**

ATTENDANCE

Cr J Moulden	Shire President
Cr R Dessert	Deputy Shire President
Cr D Learbuch	Councillor
Cr K Wright	Councillor
Cr B Robinson	Councillor
Cr D Spackman	Councillor
Cr S Cooke	Councillor
Cr G Taylor	Councillor
Cr G King	Councillor
G Gaffney	Chief Executive Officer
N Octoman	Director Corporate Services
K Hannagan	Director Infrastructure
Monika Tonkin	Executive Assistant to the Chief Executive Officer (Minute Taker)

GALLERY

Nil

APOLOGIES

Nil

LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

3. DECLARATION OF INTEREST

- **Financial Interest**

Nil

- **Impartiality Interest**

Nil

- **Proximity Interest**

Cr K Wright declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

Cr G Taylor declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

Cr S Cooke declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

Cr R Dessert declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

Cr G King declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

Cr D Learbuch declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

Cr B Robinson declares a Proximity Interest to Item 11.2 – Consideration of Rates Concessions and Exemptions for the 2014/15 and 2015/16 Annual Budget.

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. PETITIONS

Nil

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

10. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / NOTICES OF MOTIONS

Nil

11. REPORTS

11.1 APPROVAL FOR ISSUE OF INTERIM WASTE VOUCHERS

DATE:	13 May 2014
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	N/A
AUTHOR:	Kevin Hannagan, Director Infrastructure
REPORTING OFFICER:	Kevin Hannagan, Director Infrastructure
FILE NO:	TBC

PURPOSE

To brief Council on an anomaly in the introduction of the Waste Voucher system for the 2013/14 Financial Year and gain approval for issue of interim Waste vouchers from 1 July 2014 to 30 September 2015.

BACKGROUND

The Shire introduced provision of Waste Vouchers with the distribution of Rate Notices for the 2013/14 financial year. The Shire proposed to no longer accept 'free' domestic waste from 1 October 2013 as part of its adopted Fees and Charges for Waste Management. As such the vouchers to be used from 1 October 2013 were made valid for the remainder of the financial year i.e. 30 June 2014.

STATUTORY IMPLICATIONS

There are no statutory implications associated with this report.

POLICY IMPLICATIONS

No policy implications apply in the preparation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications associated with this item.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Goal 3: Protection and Enhancement of lifestyle values, community facilities and the environment to provide safe and inviting communities.

Objective 3.2: Waste management and protection of environmental values.

Strategy 3.2.1 Provide an integrated approach to waste management that includes waste minimisation strategies.

COMMUNITY CONSULTATION

Community consultation is not required in relation to this item.

COMMENT

It has only just become apparent that with the vouchers expiring on 30 June 2014 and the next distribution of Rate Notices not to be undertaken until August / September 2014 there will be a period where residents will have no valid Waste Vouchers for use.

As such the Shire needs to do a mail out prior to 30 June 2014 with an interim Waste Voucher valid from 1 July 2014 until 30 September 2014 ((with the appropriate pro-rata (one quarter) amount of waste disposal volumes)). Waste vouchers issued with the 2014/15 Rate Notices will cover the period 1 October 2014 to 30 September 2015.

A report will need to be submitted to the May Ordinary council meeting approving the issue of the interim Waste Vouchers.

ATTACHMENTS

There are no attachments associated with this report.

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council approves issuing of interim Waste Vouchers for the period 1 July 2014 to 30 September 2014.

COUNCIL DECISION

Minute No: 10405

Moved: Cr K Wright

Seconded: Cr B Robinson

That Council approves issuing of interim Waste Vouchers for the period 1 July 2014 to 30 September 2014.

Carried Unanimously 9/0

11.2 CONSIDERATION OF RATES CONCESSIONS AND EXEMPTIONS FOR THE 2014/15 AND 2015/16 ANNUAL BUDGET

<p>DATE:</p> <p>PROPONENT:</p> <p>LOCATION:</p> <p>AUTHOR:</p> <p>REPORTING OFFICER:</p> <p>FILE NO:</p> <p>DECLARATION OF FINANCIAL INTERESTS:</p>	<p>13 May 2014</p> <p>Shire of Wyndham East Kimberley</p> <p>N/A</p> <p>Shelley Binnie, Finance Officer – Rates and Property</p> <p>Natalie Octoman, Director of Corporate Services</p> <p>FM.11.60</p> <p>The author discloses a financial interest in accordance with section 5.60A of the Local Government Act 1995 as they are a member of the Kununurra Race Club Inc. and form part of the Committee.</p> <p>The Reporting Officer discloses a financial interest in accordance with section 5.60A of the Local Government Act 1995 as they have a child who attends the Ewin Early Learning Centre Inc.</p>
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PURPOSE

For the Council to consider possible rates concessions for inclusion in the 2014/15 and 2015/16 Annual Budget.

BACKGROUND

Each year, as part of the Annual Budget, the Council provides rates concessions and exemptions to a number of community, recreation and welfare organisations.

In March 2014, the Council adopted a Rates Concession Policy (Rateable Land) and a Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land) to assist the Council in determining community rate concessions and to identify applicable exemptions.

As per these policies, community groups are required to reapply for rates concessions or exemption every two years. The policies and associated applications forms were sent out to community, recreation and welfare organisations.

From 3 December 2012, charities must be registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity before they can be endorsed by the Australian Taxation Office (ATO). This has made the assessment of exemptions for charitable organisations easier than previously where this did not exist and it was predominantly based on the opinion of officers. The listing is now available on the website, which improves the consistency of its application for rating purposes.

Elected Members were briefed at the Budget Briefing held on 29 April and the officer has taken on board their comments in this report.

The rates exemption / concessions that the Council are requested to consider would be applied for the 2014/15 and 2015/16 financial years allowed within the policies.

STATUTORY IMPLICATIONS

Local Government Act 1995

6.47. Concessions

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

** Absolute majority required.*

6.26. Rateable land

(1) Except as provided in this section all land within a district is rateable land.

(2) The following land is not rateable land —

(a) land which is the property of the Crown and —

(i) is being used or held for a public purpose; or

(ii) is unoccupied, except —

*(I) where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the Mining Act 1978 in respect of land the area of which does not exceed 10 hectares or a miscellaneous licence held under that Act; or*

*(II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;*

(b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government;

(c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government;

(d) land 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;

(e) land used exclusively by a religious body as a school for the religious instruction of children;

(f) land used exclusively as a non-government school within the meaning of the School Education Act 1999;

(g) land used exclusively for charitable purposes;

(h) land vested in trustees for agricultural or horticultural show purposes;

(i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the Financial

Management Act 2006) by that company and used solely for the storage of grain where that company has agreed in writing to make a contribution to the local government;

(j) land which is exempt from rates under any other written law; and

(k) land which is declared by the Minister to be exempt from rates.

(3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that company or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.

(4) The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.

(5) Notice of any declaration made under subsection (4) is to be published in the Gazette.

(6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

[Section 6.26 amended by No. 36 of 1999 s. 247; No. 77 of 2006 Sch. 1 cl. 102.]

POLICY IMPLICATIONS

1. Rates Concession Policy (Rateable Land)
2. Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land)

FINANCIAL IMPLICATIONS

In order to accurately calculate the proposed rates needed to be raised for the 2014/15 Annual Budget, the Council is requested to provide direction as to which properties may be provided a concession.

Rates are the Shire's primary means of raising income to cover operational costs and approving these concessions will directly impact Council's budget and reduce the funds available for other programs and projects.

If all recommendations are approved, Council will provide concessions to the value of approximately \$32,723.39. This amount is an estimate and is based on the existing 2013/14 rate in the dollar. The 2014/15 Budget will outline a revised figure upon adoption of the differential general rates and minimum payments.

Based on the total amount of discounts that were previously provided being in the order of \$71,376 for 2013/14 (\$199,803 in 2012/13), these new Policies have effectively sourced savings of \$38,652.61 for the 2014/15 financial year compared to 2013/14.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability.

Objective 1.4: Business innovation, efficiency and improved service.

Strategy 1.4.1: Ensure legislative compliance and follow best practice principles in planning and service delivery.

Strategy 1.4.3: Maintain Council's long term financial viability.

COMMUNITY CONSULTATION

As per Council's Rates Concession Policy (Rateable Land) and Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land) applications for Rates Concessions or Exemptions must be made prior to the rating year that precedes the financial year to which the application relates.

The due date for the applications was 9 April. This was advertised to the community through local newspaper, on the Facebook page and applications were either posted or emailed to community, recreation and welfare organisations. A follow up phone call was also made and the due date for the applications was extended to the 15 April based on the delays in some organisations receiving the information.

COMMENT

The Council offering concessions to rates payable by community, recreation and welfare organisations demonstrates its support and assistance to the community. The Council cannot have input into the rating exemptions given the legislation that surrounds them, although organisations need to clearly demonstrate that they are exempt in accordance with section 6.26 of the *Local Government Act 1995*.

For the 2014/15 financial year the Shire received applications from eleven different organisations, representing twelve properties.

As per Council's Rates Concession Policy (Rateable Land) and Rates Exemptions for Charitable Organisations Policy (Non Rateable Land) recently adopted, all applicants (with a couple of exceptions) have submitted a copy of their constitution, copies of their audited financial statements and written statements outlining the purpose of the property their concession or exemption application is relating to.

Officers have reviewed all information supplied with the applications and have made recommendations for the Council to consider either providing a 100%, 50% or a nil concession to each property based on a briefing session held with the Elected Members on 29 April 2014.

Properties that have requested a rates exemption / concession include the following:

Assessment Number	Name
A5262	The Returned & Services League of Australia WA Branch Inc.
A1814 & A1649	Wyndham Historical Society Inc.
A2151	Kununurra Historical Society Inc.
A4993	Lake Kununurra Golf Club Inc.
A502	Wyndham Gardens Inc.
A7561	Ord River Sailing Club Inc.
A2859	Kununurra Race Club Inc.
A5616	Kununurra Motorcross Club Inc.
A2529	Ewin Early Learning Centre Inc.
A2866	Ord Pistol Club Inc.
A1072	Kununurra Progress Association Inc.

Attachment 1 outlines all properties that are currently exempt from rates in accordance with s 6.26 of the *Local Government Act 1995*.

Due to the extent of information received in the applications, it is impractical to provide a complete copy to each Councillor as part of this report. The information is however available for Councillor's to review if required.

It should be noted that the Kununurra Speedway, Wyndham Turf Club, Kununurra Agricultural Society (Inc), Wyndham CWA, Ord River Sports Club, and the Wyndham Community Club have not submitted applications for the 2014/15 financial year. Officers have made contact with these organisations on several occasions and to date have not yet received applications.

The Kununurra Baptist Church and the Roman Catholic Bishop have also been contacted and applications have been sent to them as it has come to Officers attention that properties are being used for purposes that are not considered "charitable" on a "more than occasional" basis and therefore the exclusivity of the land use may be in question, and therefore the land may be rateable.

If further applications are received between now and 30 June 2015, given it is a new process for the community, these applications would be presented to the Council for consideration.

It should be noted that if applications are not received prior to 30 June 2014, usually rates would be charged, and in accordance with the Policy, concessions would not be considered for the 2014/15 financial year.

As this is a new process, it is expected that upon receipt of a Rates Notice, the organisation may question why they are now being charged rates, even though there is a clear process that has been outlined. As per the discussion at the Budget Briefing, the officer has recommended to consider all applications received between now and the 30 June 2015 for a possible concession to commence in 2014/15.

SUMMARY OF APPLICATIONS

1. A5262 - The Returned & Services League of Australia WA Branch Inc.

Benefit to the Community

The Returned & Services League of Australia WA Branch Inc. (RSL) supports the serving and those who have served in the Australian Defence Forces, various British Commonwealth Defence Forces, members of allied Defence Forces and their dependants. The RSL conducts activities under the Constitution including ANZAC Day and Remembrance Commemoration Services.

Financial Information

The RSL receives funding through grants, donations, membership and fundraising. Net profit for the RSL for the financial year ending 2013 is \$1,167,249.

The Australian Taxation Office has issued a notice of endorsement for charity tax concessions to the RSL based on it being a charitable institution.

Rates (2013/14)

\$0.00

Application Type

A rates exemption has been requested by applicant.

Officer's Recommendation

In accordance with section 6.26(g), the RSL is utilising the land exclusively for charitable purposes, therefore the land is not rateable and the Council has no discretion in this matter.

2. A1814 and A1649 - Wyndham Historical Society (Inc.)

Benefit to the Community

The Wyndham Historical Society (Inc.) objectives is to foster historical interest in Wyndham, including preservation and display of artefacts and documents pertaining to the history of Wyndham.

Financial Information

The organisation receives funding through museum sales, donations, memberships and museum takings. Net profit for the Museum for the financial year ending 2013 is \$11,660.17 and a loss for Blue's House of \$3,161.80.

The Australian Taxation Office has issued a notice of endorsement for charity tax concessions to the Wyndham Historical Society (Inc.) based on it being a charitable institution.

Rates (2013/14)

\$0.00

Application Type

A rates exemption has been requested by applicant.

Officer's Recommendation

In accordance with section 6.26(g), the Wyndham Historical Society (Inc.) is utilising the land exclusively for charitable purposes, therefore the land is not rateable and the Council has no discretion in this matter.

3. A2151 - Kununurra Historical Society (Inc.)

Benefit to the Community

The objectives of the Kununurra Historical Society (Inc.) are to foster historical interest in Western Australian History in general and of Kununurra and the Ord River Irrigation Area in particular, including preservation and display of artefacts and documents.

Financial Information

The organisation receives funding through museum sales, donations and membership fees. The Kununurra Historical Society (Inc.) made a loss for the financial year ending to December 2011 of \$8,032.01. Officers have requested the financial information for the last two financial years in accordance with the Policy, although this is yet to be provided.

Rates (2013/14)

\$0.00

Application Type

A rates exemption has been requested by applicant.

Officer's Recommendation

In accordance with section 6.26(g), the Kununurra Historical Society (Inc) is utilising the land exclusively for charitable purposes, therefore the land is not rateable and the Council has no discretion in this matter.

4. A502 - Wyndham Gardens (Inc.)

Benefit to the Community

Wyndham Gardens (Inc.) provides inexpensive and safe recreation and entertainment for children and families of Wyndham and outlying communities.

Financial Information

The Wyndham Gardens (Inc.) receives funding through canteen sales and entry fees. Financial information for the 2013 year is still to be supplied as currently at their auditors.

Rates (2013/14)

\$0.00

Application Type

A rates exemption has been requested by applicant.

In accordance with section 6.26(g), the Wyndham Gardens (Inc.) is not a charitable organisation and should have applied for a rates concession as a not-for-profit organisation.

Officer's Recommendation – 100% Concession

The Wyndham Gardens (Inc.) provides a service to the broader community and only utilises its profits for the promotion of the objects of the Association. Family movies are screened weekly throughout the dry season (May-November); it is a venue for the "Grow the Music" concert events and an "old movie" is played for senior citizens during Seniors Week.

It is considered to be a valuable service to the community, and essentially run by volunteers, with a small gate entry fee of only \$2.00 and canteen sales. It is therefore recommended that a 100% concession be granted.

Based on a GRV of \$13,000 the rates concession estimated based on the 2013/14 rate in the dollar for GRV Townsite is \$1,086.89 plus the \$200 waste management charge, therefore totalling \$1,286.89.

5. A4993 - Lake Kununurra Golf Club (Inc.)

Benefit to the Community

The Lake Kununurra Golf Club (Inc.) holds a lease "on foot" with the Shire. The lease indicates that rates and outgoings are payable by the Lake Kununurra Golf Club Inc. The land is used to provide golfing facilities to members and the wider community of Kununurra and to tourists who can play on the course any day of the year once they have paid the requisite green fees.

Financial Information

The Lake Kununurra Golf Club (Inc.) receives funding through membership fees, competition fees, the onsite golf shop, bar sales and grants. Net profit for the Lake Kununurra Golf Club Inc. for the financial year ending 2012 is \$58,553.00; and a net loss for 2013 of \$32,996. The major variation being \$76,650 in grant income received in 2011/12 that was a once-off contribution.

Rates (2013/14)

\$0.00

Application Type

A 100% rates concession has been requested by applicant.

Officer's Recommendation – 100% Concession

The Golf Club holds a liquor license, has a small golf shop and has membership in excess of 100. While all of the maintenance is undertaken by volunteers, it could be considered to be operating on a commercial basis, particularly given the liquor license and shop and it is open all year round.

Within the Constitution of the Lake Kununurra Golf Club (Inc.) it states that *"no person shall be entitled under these rules to derive any benefit or advantage from the Club which is not shared equally by every member thereof"*, and further states that *"the income and property of the Club whencesoever derived shall be applied solely towards the promotion of the objects of the Club and no portion thereof shall be paid or transferred directly or indirectly by way of dividend bonus or otherwise whosoever by way of profit to the persons who at any time are or have been members of the Club or to any of them or to any persons claiming through any of them, provided that remuneration may be paid in good faith to officers and servants of the Club or any other persons in return for services actually rendered to the Club."*

The Golf Club, as stated, places any profits back into the Club, therefore for the benefit of the community. Irrespective of its perceived commerciality, the community benefits are seen to be more valuable.

It is therefore recommended that a 100% concession be granted to the Lake Kununurra Golf Club (Inc.).

Based on a UV of \$1.4 million and utilising the current 2013/14 UV Other rate in the dollar, the rates concession would be \$7,932.40 plus the \$200 waste management charge, therefore totalling \$8,132.40.

6. A7561 - Ord River Sailing Club Inc.

Benefit to the Community

The Ord River Sailing Club Inc. holds a current lease with the Shire which indicates that rates and outgoings are payable. The land is used for recreation purposes by club members for both recreation and competition purposes. The property includes a shed which holds sailing boats (both that belong to the Club and its members) where the membership fees cover the use of boats and facilities.

Financial Information

The Ord River Sailing Club Inc. receives funding from membership fees, shed fees, race nomination fees and fundraising. The net loss for the period of January 2013 to December 2013 is \$743.20.

Rates (2013/14)

\$0.00

Application Type

A 100% rates concession has been requested by applicant.

Officer's Recommendation – 100% Concession

The Ord River Sailing Club Inc. appears to have very few members and do not generate a large amount of income. In fact, the insurance costs have outweighed the total income for 2013. In light of this, and that the Club do not hold a liquor license, it is recommended that a 100% concession be provided.

Based on a UV of \$325,000 the rates concession estimated based on the 2013/14 rate in the dollar for UV Other is \$1,841.45 plus the \$200 waste management charge, therefore totalling \$2,041.45.

7. A2859 - Kununurra Race Club (Inc.)

Benefit to the Community

The Kununurra Race Club Inc. holds a lease "on foot" with the Shire which indicates that rates and outgoings are payable by the Kununurra Race Club Inc. The organisation provides two race meets in August – Ladies Day and Kununurra Cup Day. The facilities are utilised by jockeys and horse trainers racing in the Kununurra races which is run by volunteers, although Cup Day can see as many as 1,500 people attend.

Financial Information

The Kununurra Race Club receives funding from membership fees, bar sales and the two race meets held in August. The money raised is put towards the stake money and the running of the races. The Kununurra Race Club (Inc.) had a net profit for the financial year ending 2011 of \$14,984.

Rates (2013/14)

\$0.00

Application Type

A 100% rates concession has been requested by applicant.

Officer's Recommendation – 100% Concession

The Kununurra Race Club (Inc.) may only hold two race meets, but they hold a liquor license, and gain a significant amount of their income from bar sales and Racing and Wagering Western Australia (RWWA) subsidies.

This being the case, the Race Club reinvests their returns into the Club, similar to the Golf Club which is seen to provide a valuable benefit to the community.

Based on a GRV of \$500,000 and utilising the current 2013/14 UV Other rate in the dollar, the rates concession would be \$2,833.00 plus the \$200 waste management charge, therefore totalling \$3083.00.

8. A5616 - Kununurra Motorcross Club Inc.

Benefit to the Community

The Kununurra Motorcross Club Inc. holds a lease "on foot" with the Shire which indicates that rates and outgoings are payable by the Kununurra Motorcross Club Inc. The facilities are used to provide a safe and organised sports and community club for all age groups, both indigenous and non-indigenous in Kununurra and surrounding regional centres.

Financial Information

The Motorcross Club receives funding from membership fees and grants. Financial information is still to be supplied as it is currently with the accountants.

Rates (2013/14)

\$0.00

Application Type

A 100% rates concession has been requested by applicant.

Officer's Recommendation – 100% Concession

The Kununurra Motorcross Club (Inc.) has a membership base of between 80-100 members (riders and non-riders) with the Club growing annually. The Club has many partnerships with the likes of the Department of Sport and Recreation, Lakeview Apartments and JSW Holdings P/L plus others.

Based on a UV of \$334,000 the rates concession estimated based on the 2013/14 rate in the dollar for UV Other is \$1,892.44 plus the \$200 waste management charge, therefore totalling \$2,092.44.

9. A2866 – Ord Pistol Club Inc.

Benefit to the Community

The Ord Pistol Club Inc. holds a lease "on foot" with the Shire which indicates that rates and outgoings are payable by the Ord Pistol Club Inc. The Club is formed to promote safe, proficient and enjoyable participation and competition in pistol shooting for all ages at Club, Zone, State, National, International and Olympic levels. The Club is also an integral part of the firearms training and licensing service for the region.

Financial Information

The financial information is still to be supplied as the Treasurer is on leave.

Rates (2013/14)

\$0.00

Application Type

A 100% rates concession has been requested by applicant.

Officer's Recommendation – 100% Concession

The range is used for Club Competition each Sunday morning with members paying an annual membership fee and a range fee. Other users such as Police, Security, Conservation, Agriculture Department etc. pay a user fee per day to cover the cost of maintenance and upgrades to maintain the facility at the current Police Range Safety Standards.

Based on a UV of \$328,000 the rates concession estimated based on the 2013/14 rate in the dollar for UV Other is \$1,858.45 plus the \$200 waste management charge, therefore totalling \$2,058.45.

10. A2529 – Ewin Early Learning Centre Inc.

Benefit to the Community

The Ewin Early Learning Centre Inc. holds a lease "on foot" with the Shire which indicates that rates and taxes are payable. The land is utilised for the provision of education and care for up to 80 children per day with around 140 children attending the centre over the course of each week, supporting 116 families who meet the work/study requirements of the government.

Financial Information

The Ewin Early Learning Centre Inc. has not provided financial information to date, although has indicated that the only external funding support received is from DEEWR for \$80,000 per year, although they are at risk of losing the funding given the opening of another government funded centre in 2013. Otherwise, income is generated mainly from daily fees paid by parents.

The Australian Taxation Office has issued a notice of endorsement for charity tax concessions to the Ewin Early Learning Centre Inc. based on it being a charitable institution.

Rates (2013/14)

\$0.00

Application Type

A rates concession has been requested by applicant.

In accordance with section 6.26(g), the Ewin Early Learning Centre Inc. is a charitable organisation and should have applied for a rates exemption.

Officer's Recommendation

In accordance with section 6.26(g), the Ewin Early Learning Centre Inc. is utilising the land exclusively for charitable purposes, therefore the land is not rateable and the Council has no discretion in this matter.

11. A1072 – Kununurra Progress Association Inc.

Benefit to the Community

The Kununurra Progress Association Inc. provides for the progress, welfare, interest and advancement of Kununurra and in particular the operation of the outdoor cinema and partnerships with other groups to host cultural events for the town (eg. Barramundi Concert).

Financial Information

While the Kununurra Progress Association Inc. has not provided any financial information, it is understood that patrons to the outdoor movie screenings are charged a ticket price and runs a kiosk during the movie screenings and will occasionally sell cooked food to support a fundraising activity.

Rates (2013/14)

\$0.00

Application Type

A 100% rates concession has been requested by applicant.

Officer's Recommendation – 100% Concession

The Kununurra Progress Association Inc. runs successful movie screenings, with many community members attending. It is understood that the ticket prices charged covers the costs of the movie (which is calculated on a percentage basis of takings and can be as high as 50% of the takings); electricity and water; courier costs for the movie disc; insurance and equipment and grounds maintenance and capital costs. All workers are volunteers and as such are unpaid.

Based on a GRV from 1 July 2014 of \$166,000 the rates concession estimated based on the 2013/14 rate in the dollar for GRV Townsite is \$13,878.76 plus the \$200 waste management charge, therefore totalling \$14,078.76.

Summary

The recommendations outlined for each applicant are proposed after a briefing held with the Elected Members.

ATTACHMENTS

1. List of Exempt Properties – Non Rateable Land

VOTING REQUIREMENT

Absolute Majority

OFFICER'S RECOMMENDATION

That Council:

1. Notes the current rates exemptions outlined in Attachment 1;
2. Approves the following Rates Concessions for the 2014/15 and 2015/16 financial years, therefore waiving rates and waste management charges (WMC) of approximately \$32,723.39 for the 2014/15 financial year in accordance with the following table:

Assessment Number	Name	Officers Recommendation	Estimated Rates and WMC by Organisation Based on 2013/14
A502	Wyndham Gardens Inc.	100% Concession	\$1,286.89
A4993	Lake Kununurra Golf Club Inc.	100% Concession	\$8,132.40
A7561	Ord River Sailing Club Inc.	100% Concession	\$2,041.45
A2859	Kununurra Race Club Inc.	100% Concession	\$3,033.00
A5616	Kununurra Motorcross Club Inc.	100% Concession	\$2,092.44
A2866	Ord Pistol Club Inc.	100% Concession	\$2,058.45
A1072	Kununurra Progress Association Inc.	100% Concession	\$14,078.76
TOTAL			\$32,723.39

3. Notes that the rates concession amount will be updated upon adoption of the differential general rates and minimum payments for the adoption of the 2014/15 budget;
4. Notes the estimated savings of \$35,138.74 that has been achieved in the adoption of the new rating policies and removal of the general rates discount for 2014/15;
5. Agrees to a transitional period of 12 months in the application of part (p) of the "Rates Concession Policy (Rateable Land)" Guiding Statements which states "*For rates concessions to be considered, an application must be made by the date determined by Council for the rating year that precedes the rating year to which the application relates*", therefore any applications received during the 2014/15 financial year, will be considered for a concession commencing in 2014/15.

COUNCIL DECISION

Minute No. 10406

Moved: Cr G King

Seconded: Cr B Robinson

That Council:

1. Notes the current rates exemptions outlined in Attachment 1;
2. Approves the following Rates Concessions for the 2014/15 and 2015/16 financial years, therefore waiving rates and waste management charges (WMC) of approximately \$32,723.39 for the 2014/15 financial year in accordance with the following table:

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A2866	Ord Pistol Club Inc.	100% Concession	\$2,058.45
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TOTAL			\$32,723.39

3. Notes that the rates concession amount will be updated upon adoption of the differential general rates and minimum payments for the adoption of the 2014/15 budget;
4. Notes the estimated savings of \$35,138.74 that has been achieved in the adoption of the new rating policies and removal of the general rates discount for 2014/15;
5. Agrees to a transitional period of 12 months in the application of part (p) of the "Rates Concession Policy (Rateable Land)" Guiding Statements which states "*For rates concessions to be considered, an application must be made by the date determined by Council for the rating year that precedes the rating year to which the application relates*", therefore any applications received during the 2014/15 financial year, will be considered for a concession commencing in 2014/15.

Carried Unanimously 9/0

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A5688	Aboriginal Affairs Authority
A6822	Aboriginal Hostels Limited
A5238	Aboriginal Lands Trust
A5321	Aboriginal Lands Trust
A5656	Aboriginal Lands Trust
A5665	Aboriginal Lands Trust
A5666	Aboriginal Lands Trust
A5667	Aboriginal Lands Trust
A5668	Aboriginal Lands Trust
A5669	Aboriginal Lands Trust
A5670	Aboriginal Lands Trust
A5671	Aboriginal Lands Trust
A5675	Aboriginal Lands Trust
A5743	Aboriginal Lands Trust
A5750	Aboriginal Lands Trust
A5752	Aboriginal Lands Trust
A5759	Aboriginal Lands Trust
A5761	Aboriginal Lands Trust
A3087	Aboriginal Lands Trust
A2420	Aboriginal Lands Trust
A2546	Aboriginal Lands Trust
A2555	Aboriginal Lands Trust
A5174	Aboriginal Lands Trust
A2413	Airservices Australia
A5312	Airservices Australia
A2411	Airservices Australia
A6265	Alligator Hole Community
A824	Anglican Church
A512	Arthur Creek Irrigation
A1079	Australian Broadcasting Corporation

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A2284	Australian Maritime Safety Authority
A2285	Australian Maritime Safety Authority
A5749	Australian Maritime Safety Authority
A2283	Australian Maritime Safety Authority
A5263	Balangarra Aboriginal Corporation
A2271	Bell Springs Community
A798	Bethel Inc.
A1659	Clerk of Courts
A6264	Cockatoo Springs Community
A5697	Commissioner of Main Roads
A5725	Commissioner of Main Roads
A5726	Commissioner of Main Roads
A5732	Commissioner of Main Roads
A5744	Commissioner of Main Roads
A5760	Commissioner of Main Roads
A5685	Commissioner of Main Roads
A5101	Commissioner of Main Roads
A5102	Commissioner of Main Roads
A4990	Commissioner of Main Roads
A5708	Commonwealth of Australia
A5488	Commonwealth Of Australia
A1680	Minister for Transport
A85	Country Women's Association of WA
A5748	Crocodile Hole Community
A453	Department for Child Protection
A7465	Department for Child Protection
A911	Department for Child Protection
A161	Department for Child Protection
A5684	Department of Agriculture
A2427	Department of Conservation

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A5698	Department of Conservation and Land Management (CALM)
A5709	Department of Conservation and Land Management (CALM)
A5681	Department of Conservation and Land Management (CALM)
A5689	Department of Conservation and Land Management (CALM)
A3227	Department Of Defence
A7771	Department of Education
A7697	Department of Education
A6903	Department of Fire & Emergency Services WA
A1815	Department of Fire & Emergency Services WA
A1315	Department of Housing
A6856	Department of Lands
A5260	Department of Water
A2047	Department of Water
A2508	Department of Transport
A6261	Dillon Springs Community
A6262	Dingo Springs Community
A5981	East Kimberley Hirings
A7129	East Kimberley Volunteer Marine Rescue Group
A6263	Eight Mile Community
A2529	Ewin Early Learning Centre (Inc.)
A2552	Fork Creek Group
A6266	Four Mile Community
A1950	Frontier Services - Marngu Village
A1330	Gawooleng Yawoodeng Incorporated
A6269	Geeboorwama Community
A2872	Government Employment Housing Authority
A2256	Gulgagulganeng Aboriginal Corporation
A363	H.C.J.B. Australia
A585	H.C.J.B. Australia
A996	Health Department Of WA (Wyndham)

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A865	Health Department Of WA (Wyndham)
A6272	Honeymoon Beach Community
A1100	Horizon Power
A3291	Horizon Power
A5211	Horizon Power
A2793	Horizon Power
A530	Indigenous Land Corporation
A550	Indigenous Land Corporation
A524	Indigenous Land Corporation
A87	Inpex Browse Limited
A86	Inpex Browse Limited
A259	Jardamu Women's Group Aboriginal Corporation
A5453	Jardamu Women's Group Aboriginal Corporation
A258	Jardamu Women's Group Aboriginal Corporation
A2585	Jimbilum Community
A764	Joorook Ngarni Aboriginal Corporation
A5829	Kalumburu Mission
A2481	Kandiwal Aboriginal Corporation
A2482	Kandiwal Aboriginal Corporation
A2480	Kandiwal Aboriginal Corporation x3 properties
A5893	Kimberley Land Council Aboriginal Corporation
A4991	Kimberley TAFE
A2217	Kimberley TAFE
A1231	Kununurra District High School
A2151	Kununurra Historical Society (Inc.)
A1175	Kununurra Police Station
A5894	Kununurra Waringarri Aboriginal Corporation
A5209	Living Waters Assembly of God
A6273	McGowan Island Community
A1098	MG Dawang Land Pty Ltd

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A7730	MG Dawang Land Pty Ltd
A6268	MG Dawang Land Pty Ltd
A3088	MG Dawang Land Pty Ltd
A4019	MG Dawang Land Pty Ltd
A1097	MG Dawang Land Pty Ltd
A6276	Miniata Community
A2548	Minister for Agriculture
A5181	Minister for Agriculture
A5281	Minister for Agriculture
A5632	Minister for Agriculture
A2235	Minister for Agriculture
A2497	Minister for Agriculture
A7698	Minister for Health
A7699	Minister for Health
A7700	Minister for Health
A2473	Minister for Health
A82	Minister for Transport
A273	Minister for Transport
A5468	Minister for Water Resources
A5500	Minister for Water Resources
A5676	Minister for Water Resources
A5682	Minister for Water Resources
A5704	Minister for Water Resources
A5754	Minister for Water Resources
A5210	Minister for Water Resources
A5471	Minister for Works
A5479	Minister for Works
A5510	Minister for Works
A5524	Minister for Works
A5529	Minister for Works

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A5571	Minister for Works
A5657	Minister for Works
A5705	Minister for Works
A2020	Mirima Council Aboriginal Corporation
A6961	Mirima Council Aboriginal Corporation
A6962	Mirima Council Aboriginal Corporation
A6963	Mirima Council Aboriginal Corporation
A6964	Mirima Council Aboriginal Corporation
A6965	Mirima Council Aboriginal Corporation
A6966	Mirima Council Aboriginal Corporation
A6967	Mirima Council Aboriginal Corporation
A6968	Mirima Council Aboriginal Corporation
A6969	Mirima Council Aboriginal Corporation
A6970	Mirima Council Aboriginal Corporation
A6971	Mirima Council Aboriginal Corporation
A6973	Mirima Council Aboriginal Corporation
A6974	Mirima Council Aboriginal Corporation
A6975	Mirima Council Aboriginal Corporation
A6976	Mirima Council Aboriginal Corporation
A6977	Mirima Council Aboriginal Corporation
A6978	Mirima Council Aboriginal Corporation
A6979	Mirima Council Aboriginal Corporation
A6980	Mirima Council Aboriginal Corporation
A6981	Mirima Council Aboriginal Corporation
A6982	Mirima Council Aboriginal Corporation
A6983	Mirima Council Aboriginal Corporation
A6984	Mirima Council Aboriginal Corporation
A6985	Mirima Council Aboriginal Corporation
A6986	Mirima Council Aboriginal Corporation
A6987	Mirima Council Aboriginal Corporation

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A6988	Mirima Council Aboriginal Corporation
A6989	Mirima Council Aboriginal Corporation
A6990	Mirima Council Aboriginal Corporation
A1660	Mirima Council Aboriginal Corporation
A1128	Moongoong Darwung Aboriginal Association
A6270	Mud Springs Community
A7729	Munthamar Community
A5213	Ngnowar-Aerwah Aboriginal Corporation
A188	Ngnowar-Aerwah Aboriginal Corporation
A6267	Ngulwirriwirri Community
A6935	Nulleywah Aboriginal Corporation
A6936	Nulleywah Aboriginal Corporation
A6937	Nulleywah Aboriginal Corporation
A6938	Nulleywah Aboriginal Corporation
A6939	Nulleywah Aboriginal Corporation
A6940	Nulleywah Aboriginal Corporation
A6941	Nulleywah Aboriginal Corporation
A6942	Nulleywah Aboriginal Corporation
A6943	Nulleywah Aboriginal Corporation
A6944	Nulleywah Aboriginal Corporation
A6945	Nulleywah Aboriginal Corporation
A6946	Nulleywah Aboriginal Corporation
A6947	Nulleywah Aboriginal Corporation
A6948	Nulleywah Aboriginal Corporation
A6949	Nulleywah Aboriginal Corporation
A6950	Nulleywah Aboriginal Corporation
A6951	Nulleywah Aboriginal Corporation
A6952	Nulleywah Aboriginal Corporation
A6953	Nulleywah Aboriginal Corporation
A6954	Nulleywah Aboriginal Corporation

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A6955	Nulleywah Aboriginal Corporation
A6956	Nulleywah Aboriginal Corporation
A6957	Nulleywah Aboriginal Corporation
A6958	Nulleywah Aboriginal Corporation
A6959	Nulleywah Aboriginal Corporation
A6960	Nulleywah Aboriginal Corporation
A1507	Nulleywah Aboriginal Corporation
A2558	Oombulgurri Association Incorporated
A262	Oombulgurri Lands Aboriginal Corporation
A1127	Ord Valley Aboriginal Health Service Aboriginal Corporation
A5596	Pacific Hydro
A6274	Pago Community
A5492	Peoples Church of Kununurra
A483	Peoples Church Wyndham Inc
A547	Perth Diocesan Trustees
A5008	Police Department
A760	Police Department (Wyndham)
A635	Public Works Department
A6260	Red Creek Community
A516	Roman Catholic Bishop of Broome Diocese
A5679	Royal Flying Doctor Service
A5475	St John Ambulance
A5217	St John Ambulance Association in WA
A5343	State Energy Commission of WA
A5720	Telstra (Perth)
A5721	Telstra (Perth)
A5723	Telstra (Perth)
A5737	Telstra (Perth)
A5738	Telstra (Perth)
A5741	Telstra (Perth)

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A5745	Telstra (Perth)
A5756	Telstra (Perth)
A5757	Telstra (Perth)
A5719	Telstra (Perth)
A5722	Telstra (Perth)
A5736	Telstra (Perth)
A5740	Telstra (Perth)
A5742	Telstra (Perth)
A5746	Telstra (Perth)
A5747	Telstra (Perth)
A5718	Telstra (Perth)
A7786	Telstra Corporation Limited
A7785	Telstra Corporation Limited
A74	The Anglican Church - Wyndham
A5323	The Baptist Union of Western Australia Inc
A5405	The Baptist Union of Western Australia Inc
A5837	The Baptist Union of Western Australia Inc
A632	The Baptist Union of Western Australia Inc
A5316	The Baptist Union of Western Australia Inc
A5262	The Returned & Services League of Australia WA Branch Inc.
A1189	The Roman Catholic Bishop of Broome
A1190	The Roman Catholic Bishop of Broome
A1664	The Roman Catholic Bishop of Broome
A72	The Roman Catholic Bishop of Broome
A1188	The Roman Catholic Bishop of Broome
A7037	The University of Western Australia
A1682	Uniting Church East Kimberley
A1107	Uniting Church in Australia Property Trust WA
A7466	WA Country Health Service
A2231	B. Walker (Roy's Retreat Inc.)

Attachment 1 - List of Exempt Properties - Non Rateable Land

Assessment Number	Property Owner
A7829	Warrayu Aboriginal Community
A7830	Warrayu Aboriginal Community
A7831	Warrayu Aboriginal Community
A7832	Warrayu Aboriginal Community
A7833	Warrayu Aboriginal Community
A7834	Warrayu Aboriginal Community
A7835	Warrayu Aboriginal Community
A7836	Warrayu Aboriginal Community
A7837	Warrayu Aboriginal Community
A7828	Warrayu Aboriginal Community
A2528	Water Corporation
A5494	Water Corporation
A5576	Water Corporation
A5714	Water Corporation
A5776	Water Corporation
A5988	Water Corporation
A7570	Water Corporation
A631	Water Corporation
A5686	Water Corporation
A2229	Water Corporation
A6271	Wirrum Aboriginal Corporation
A2547	Wunambal Gaambera Aboriginal Corporation
A1934	Wunan Foundation Inc.
A765	Wyndham District High School
A1814	Wyndham Historical Society (Inc.)
A1649	Wyndham Historical Society (Inc.)
A2319	Yirralallem
A7727	Yirralallem 2 Community
A7728	Yirralallem Community

11.3 ADOPTION OF 2014-15 RATES IN THE DOLLAR AND MINIMUM PAYMENTS FOR ADVERTISING

DATE:	13 May 2014
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	N/A
AUTHOR:	Natalie Octoman, Director Corporate Services
REPORTING OFFICER:	Natalie Octoman, Director Corporate Services
FILE NO:	FM. 11.2

PURPOSE

This report recommends to the Council to adopt the rating model as outlined in this report and to advertise the proposed differential general rates and minimum payments for 2014/15, seeking public comment in accordance with section 6.36 of the *Local Government Act 1995*.

BACKGROUND

Rates revenue is a substantial source of discretionary revenue for the Shire of Wyndham East Kimberley, accounting for approximately 41% of the total operating revenue in the 2013/14 Budget. The *Local Government Act 1995* (the Act) empowers local governments to impose differential general rates and minimum payments on rateable land.

The Shire of Wyndham East Kimberley has adopted a differential general rate and general minimum payments for a number of years. The imposition of differential rates is a conscious decision by the Council to redistribute the rate burden in its district by imposing a higher impost on some ratepayers and a lower impost on others.

The overall objective of a rating model 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 and Corporate Business Plan. Asset management is a significant challenge for all local governments in Western Australia, and indeed the country, and any rating model must also support asset renewal and replacement requirements in line with defined service levels.

Pursuant to section 6.36 of the Act, local governments are required to give a minimum of 21 days' notice of the proposed differential general rates and minimum payments and must consider any submissions received. Advertising the proposed rates and payments does not prohibit the Council from amending these following the period of public comment. The purpose of advertising is to provide ratepayers with the ability to comment and make a submission prior to the rates formally being imposed.

In accordance with the Act, the Minister for Local Government is authorised to approve the following in relation to rates:

- The imposition of a differential general rate which is twice the lowest differential general rate imposed by a local government;
- A minimum payment on vacant land that does not comply with legislative provisions;
- Changes in the method of valuation of land; and
- Land exempt from rates.

The Department of Local Government and Communities has developed a range of policies and application forms to ensure that local governments provide all the necessary information.

The Council adopted a Strategic Rates Review Report in April 2010. This report detailed the legislative framework, current rating practices, principals of rating, alternate rating structures and recommendations for change. The report also identified that there was scope to increase the rates in the dollar for UV Mining and UV Pastoral when comparing the rate in the dollar raised by the Shire of Wyndham East Kimberley to neighbouring Councils.

The Council also adopted a Strategic Rating Policy which identified GRV (Gross Rental Value) and UV (Unimproved Value) Differential Rates on the following basis:

- GRV Townsite – properties in gazetted town sites.
- GRV Other – a discounted GRV rate for GRV rated properties outside the gazetted town sites.
- UV Rural Residential – lifestyle property on a small rural holding with close proximity to an urban centre.
- UV Pastoral – properties under a pastoral lease valuation.
- UV Mining – mining tenements
- UV Other – UV properties that do not fit into another category above, generally agriculture.

The Policy incorporated transitional provisions for properties currently rated as UV Rural Agriculture 1 and UV Rural Agriculture 2 with 2011/12 being the final transition year to ensure all properties would be rated as UV Other.

The revaluations for UV properties that were applied for the 2013/14 financial year saw valuations fluctuate significantly, particularly those in the Rural Agriculture 1 and Rural Agriculture 2 areas resulting in an overall decline in rates income initially of 16 percent.

The Council determined at that stage to revert to the previous rating categories that resulted in the Rural Agriculture 1 and Rural Agriculture 2 properties separated into two rating differential categories which was applied for 2013/14.

During the budget process for 2014/15, the Strategic Rating Policy has been significantly reviewed with an outline of the modifications included in the Comments section below.

STATUTORY IMPLICATIONS

Local Government Act 1995

Part 6

Division 6 – Rates and service charges

6.33. Differential general rates

(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —

- (a) the purpose for which the land is zoned under a local planning scheme in force under the Planning and Development Act 2005;*
- (b) the predominant purpose for which the land is held or used as determined by the local government;*
- (c) whether or not the land is vacant land; or*
- (d) any other characteristic or combination of characteristics prescribed.*

(2) Regulations may —

- (a) specify the characteristics under subsection (1) which a local government is to use; or*

- (b) limit the characteristics under subsection (1) which a local government is permitted to use.*
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*
- (4) If during the financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.*

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than -*
 - (a) 50% of the total number of separately rated properties in the district; or*
 - (b) 50% of the number of properties in each category referred to in subsection (6),**on which a minimum payment is imposed.*
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of -*
 - (a) the number of separately rated properties in the district; or*
 - (b) the number of properties in each category referred to in subsection (6),**unless the general minimum does not exceed the prescribed amount.*
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories -*
 - (a) to land rated on gross rental value;*
 - (b) to land rated on unimproved value; and*
 - (c) to each differential rating category where a differential general rate is imposed.*

6.36. Local government to give notice of certain rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).
- (3) A notice referred to in subsection (1)
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency;
 - (b) is to contain -
 - (i) details of each rate or minimum payment the local government intends to impose;
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
 - (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and
 - (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.
- (5) Where a local government -
 - (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or
 - (b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),

it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

Local Government (Financial Management) Regulations 1996

52A. Differential general rates — s. 6.33(1)(d)

6.33 (1)(d) For the purposes of section 6.33(1)(d), the following are prescribed characteristics —

- (a) whether or not the land is situated in a townsite as defined in the Land Administration Act 1997 section 3(1);
- (b) whether or not the land is situated in a particular part of the district of the local government.

POLICY IMPLICATIONS

If the Council adopts the officer's recommendation, the Strategic Rating Policy will be aligned with the three new policies adopted by the Council in March 2014:-

1. Rate Exemptions for Charitable Organisations (Non-Rateable Land)
2. Rate Concession Policy (Rateable Land)
3. Notice of Discontinuance (Rates and Debtors) Policy.

The Strategic Rating Policy has attempted to align the rating model more closely to the current Town Planning Scheme No. 7 Kununurra and Environs (TPS7) and the current Town Planning Scheme No. 6 Wyndham Townsite (TPS6).

FINANCIAL IMPLICATIONS

Based on current valuations, the proposed differential general rates and minimum payments are expected to yield total rate revenue of approximately \$9,034,930 in 2014/15, an increase of \$1,477,575 from 2013/14. This amount will vary as development occurs prior to 30 June and new valuation schedules are received.

STRATEGIC IMPLICATIONS

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability.

Objective 1.4: Business innovation, efficiency and improved service

Strategy 1.4.1: Ensure legislative compliance and follow best practice principles in planning and service delivery.

Strategy 1.4.2: Improve the efficiency and productivity of Shire services.

Strategy 1.4.3: Maintain Council's long term financial viability.

COMMUNITY CONSULTATION

- Shire Officers and Executive Management Team
- Elected Members at 3 Budget Briefing Sessions

Subject to endorsement of the proposed rating model by the Council, the proposed differential general rates and general minimum payments will be advertised in the local newspaper, on public notice boards and in all libraries. The Notice of Intention to Levy Differential Rates will be accompanied by the Strategic Rating Policy that incorporates the Objects of and Reasons for Differential Rates.

As advertising timeframes close a week prior to publishing, it is recommended that local public notice be provided in the Kimberley Echo commencing on Thursday 22nd and continuing on the 29th of May, along with the 5th and 12th of June to provide as much exposure as possible to encourage submissions. It is recommended that the closing date for public submissions be at 4pm on 13th June, therefore meeting the minimum 21 days public notice requirements of the Act.

COMMENT

As part of the annual review of the differential general rates and minimum payments, the Strategic Rating Policy has been significantly reviewed. This review has utilised five (5) principles in the development of the rating methodology being:

1. Equity
2. Incentive
3. Administrative Efficiency
4. Compliance
5. Sustainability

As outlined in the revised Strategic Rating Policy, the Shire has a diverse mix of geographically located and land use properties. The differential rates applied will ensure greater equity and contribution of rates according to land use, zoning or a combination of these. This is the first year that the differential rating model (including minimum payments) has attempted to align with the current Town Planning Scheme No. 7 Kununurra and Environs (TPS7) and the current Town Planning Scheme No. 6 Wyndham Townsite (TPS6) in an effort to ensure greater equity across the rating differential categories.

Although the current Town Planning Schemes are under review, the Policy is quite clear in that it will not only be reviewed on an annual basis, but that where TPS6 or TPS7 are amended or superseded, the Policy will be reviewed and the new zones and land uses will be considered when amending the rating model for the following financial year.

After consideration of the rating principles and the alignment of the rating differential model to the Town Planning Schemes, the result is outlined in the table below.

Current Differential Rating Category	Proposed Differential Rating Category
GRV – Townsite GRV – Other	GRV – Residential GRV – Other Vacant GRV – Commercial GRV – Industrial
UV – Rural Residential	UV – Rural Residential
UV – Pastoral	UV – Pastoral
UV – Other	UV – Commercial/Industrial UV – Other
UV – Rural Agriculture 1	UV – Rural Agriculture 1
UV – Rural Agriculture 2	UV – Rural Agriculture 2
UV – Mining	UV – Mining

Essentially, the GRV Townsite and GRV Other rating categories have been expanded to separately identify rateable land that is deemed to be vacant land (unimproved land); or land that is primarily used for either commercial or industrial purposes. The objects of and reasons for imposing a differential rate for each category are outlined in detail within the Policy, and is an attempt to more equitably align the impact of these land uses on the Shire's provision of services, facilities and infrastructure to the community. It is also recognising that the rates applied to these land uses in the past have not necessarily been reflective of the associated impacts their operations have on the Shire's infrastructure in particular.

Rates are calculated by multiplying the valuation (either GRV or UV), provided by Landgate (the Valuer-General), with a rate in the dollar, imposed by the Council. When Landgate revalue properties, the Shire can adjust the rate in the dollar to offset significant fluctuations in valuation. Having the additional rating differential categories, therefore allows the Council more discretion.

It is intended that the new GRV Residential rating category be classified as the “base rate” from which all other differential rates that hold a GRV value be calculated. In applying the new rating model, multipliers will be applied to each of the GRV categories in order to determine the revised rate in the dollar. For example, a multiplier of 1.5 times the base rate in the dollar will be applied to GRV Other Vacant land; and it is suggested that for 2014/15 a multiplier of 1.1 times the base rate in the dollar be applied to the new categories of GRV Commercial and GRV Industrial. This is transitional also in that after 5 years, the GRV Commercial rate in the dollar is intended to reach 2 times the base rate and be capped; along with the GRV Industrial rate in the dollar reaching 1.7 times the base rate and be capped.

As also outlined in the Policy, it is intended that the UV Rural Residential and the UV Commercial/Industrial rating categories are transitional. The intent is for the Shire to work through the legislative process required to have GRV values placed on these land parcels given what the land is being used for. This is quite a lengthy process, and could take between 12 months to 2 years to achieve, but would certainly ensure that the rating model is as equitable as possible. The risk of undertaking the process and formally applying to the Minister for the land to be GRV valued may be a reduction in revenue depending upon the valuations that are provided by the Valuer-General. Any reduction in revenue would ultimately need to be made up through a higher rate in the dollar being applied to compensate.

Base Cost Impacts

The Local Government Cost Index (LGCI) is used by local government across Western Australia to communicate movements in the cost to deliver services over time. It measures inflation that applies to local government expenditure, in the same way that the Consumer Price Index (CPI) measures movements in the cost of goods and services purchased by households.

The Local Government Economic Briefing for March 2014 outlines price increases across several key areas which impact on local government’s when delivering services to the community. The LGCI forecast for 2014/15 is as follows:

	2014/15 Forecast
	%
Wages and Salaries ¹	3.8
Road and Bridge Construction ²	2.0
Non-residential Building ²	2.0
Consumer Prices ¹	2.5
Machinery and Equipment ³	1.4
Electricity and Street Lighting ⁴	5.6
Local Government Costs	2.7

- Source:
1. Based on WA State Treasury forecasts
 2. Based on Construction Forecasting Council forecasts
 3. WALGA estimated forecast
 4. Based on the State Government’s projected tariff increases from the 2013-14 Budget

While the 2014/15 Forecast is 2.7%, it is recognised that it is, on average, 70% more costly for the Shire to undertake business in the Kimberley. A Kimberley loading factor would generally be applied equating to an additional 1.89% (70% of 2.7%) therefore resulting in an increase of approximately 4.59%. This doesn’t take into account the other increases associated with insurance which is estimated at 11%; superannuation guarantee increases requiring all employees’ superannuation to be calculated at 9.5% next financial year rather

than the current 9.25%; and an increase in the loan principal and interest repayments given the new loans that were taken out this financial year.

In addition to the base cost impacts, there is also a reduction in revenue anticipated, particularly associated with funding received from the Financial Assistance Grants through the WA Local Government Grants Commission. The Commission provides funding as an untied grant for local roads which is expected to reduce by up to 10.5%. Since 2011/12, the funding from the Commission for Shire of Wyndham East Kimberley has reduced by \$1.467 million which clearly has a significant impact.

Asset Management

The Shire of Wyndham East Kimberley has an asset management gap (a shortfall in the funds that should be allocated to asset management renewal and maintenance programs) of approximately \$15.345 million for 2013 alone. This amount is distributed as follows:

Asset Management Gap	
Roads	\$9,242,776
Buildings	\$4,279,149
Stormwater	\$946,849
Other Assets	\$272,854
Parks and Reserves	\$126,917
Pathways	\$126,133
TOTAL	\$15,345,610

There has already been a significant amount of work undertaken in line with the Shire's Asset Management Improvement Program. This will continue to include a review of the levels of service, determining whether the Shire should hold all the assets on its register or whether some are more appropriate for other organisation's to manage. Irrespective, there will still be a significant shortfall if the asset management gap is not addressed on a continual basis. It is therefore recommended that a percentage of the additional rating income be set aside in a new Asset Management Reserve in order to continue the journey in addressing the asset management gap.

For the 2014/15 financial year, it is recommended that the Council adopt the following increases across the rating differential categories:

Differential Rating Category	2013-14		2014-15			
	Rate In the Dollar (cents)	Minimum Payment	Multiplier	%age Increase	Rate In the Dollar (cents)	Minimum Payment
GRV Residential	8.3607	975.00		6.0	8.8623	1,034.00
GRV Other Vacant	8.3607	975.00	1.5		13.2935	1,034.00
GRV Commercial	8.3607	975.00	1.1		9.7485	1,034.00
GRV Industrial	8.3607	975.00	1.1		9.7485	1,034.00
UV Rural Residential	0.8425	975.00		10.8	0.9335	1,034.00
UV Pastoral	2.7803	975.00		6.0	2.9471	1,034.00
UV Commercial/Industrial	0.5666	975.00		10.8	0.6278	1,034.00
UV Rural Agriculture 1	0.8375	975.00		6.0	0.8878	1,034.00
UV Rural Agriculture 2	0.5666	975.00		10.8	0.6278	1,034.00
UV Mining	23.2100	925.00		10.8	25.7167	830.00
UV Other	0.5666	975.00		6.0	0.6006	1,034.00

The proposed increase will generate \$9,034,930 in rates for 2014/15; an increase of \$1,477,575 from 2013/14. The recommended increase of 6% for GRV Residential is considered to be the base increase. As outlined above, and in the Strategic Rating Policy, the multipliers are applied to the GRV Residential rate in the dollar so that for example, the GRV Other Vacant rate in the dollar is set at 1.5 times the GRV Residential rate in the dollar. UV Rural Residential has a 10.8% increase applied on the basis that the rural residential properties are considered to be residential and should therefore contribute to the rate base equivalent to residential properties with a GRV valuation. Similarly, Rural Agriculture 2 properties may also be perceived in this manner, therefore the same percentage increase is recommended to be applied.

As part of establishing the rating model, it is recommended that 3% of the overall increase in rating income, being an estimated \$271,048 be transferred into the Asset Management Reserve for asset renewal purposes. This is not an uncommon strategy among local governments with the City of Swan for example, transferring 3% from an overall increase of 5% into an Infrastructure Reserve in both 2013/14 and they are proposing to do the same in 2014/15.

Included as Attachment 2 is a workbook which models the proposed increases that also outlines the average rates that would be payable for each differential rating category. It should be noted that it is just an average; in that every property will vary based on its valuation.

ATTACHMENTS

Attachment 1 – Strategic Rating Policy

Attachment 2 – 2014/15 Proposed Rating Model

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Adopt the Strategic Rating Policy that outlines the principles which underpin the proposed 2014/15 rating model, including the Objects of and Reasons for Differential Rates and endorses the Policy for advertising;
2. Endorses for advertising for a minimum of twenty-one (21) days and seeks public submissions on the following proposed differential general rates and minimum payments to be applied from 1 July 2014 for the 2014/15 financial year in accordance with section 6.36 of the Local Government Act 1995:

Differential Rating Category	Rate In the Dollar (cents)	Minimum Payment
GRV Residential	8.8623	1,034.00
GRV Other Vacant	13.2935	1,034.00
GRV Commercial	9.7485	1,034.00
GRV Industrial	9.7485	1,034.00
UV Rural Residential	0.9335	1,034.00
UV Pastoral	2.9471	1,034.00
UV Commercial/Industrial	0.6278	1,034.00
UV Rural Agriculture 1	0.8878	1,034.00
UV Rural Agriculture 2	0.6278	1,034.00
UV Mining	25.7167	830.00
UV Other	0.6006	1,034.00

3. Authorises the CEO, or their delegate, to seek approval from the Minister for Local Government to approve the Council in imposing a Minimum Rate for GRV Other Vacant which will result in more than 50% of the properties in this category being subject to minimum rates, in accordance with section 6.35(5) of the Local Government Act 1995; and
4. Authorises the CEO, or their delegate, to seek approval from the Minister for Local Government to approve the Council in imposing a rate in the dollar for UV Mining which will result in it being more than twice the lowest differential general rate imposed, in accordance with section 6.33(3) of the Local Government Act 1995; and
5. Approves the allocation of \$271,048 being 3% of the estimated rating revenue to be transferred to a new Asset Management Reserve that will be created when the 2014/15 Budget is adopted.

COUNCIL DECISION

Minute No. 10407

Moved: Cr B Robinson

Seconded: Cr D Learbuch

That Council:

1. Adopt the Strategic Rating Policy that outlines the principles which underpin the proposed 2014/15 rating model, including the Objects of and Reasons for Differential Rates and endorses the Policy for advertising;
2. Endorses for advertising for a minimum of twenty-one (21) days and seeks public submissions on the following proposed differential general rates and minimum payments to be applied from 1 July 2014 for the 2014/15 financial year in accordance with section 6.36 of the *Local Government Act 1995*:

Differential Rating Category	Rate In the Dollar (cents)	Minimum Payment
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4. Authorises the CEO, or their delegate, to seek approval from the Minister for Local Government to approve the Council in imposing a rate in the dollar for UV Mining which will result in it being more than twice the lowest differential general rate imposed, in accordance with section 6.33(3) of the *Local Government Act 1995*; and
5. Approves the allocation of \$271,048 being 3% of the estimated rating revenue to be transferred to a new Asset Management Reserve that will be created when the 2014/15 Budget is adopted.

Carried Unanimously 9/0



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

OBJECTIVE:

Statement of intent

The purpose of this Policy is to outline the Council's principles and methodology when exercising the Council's discretionary powers to determine the level and structure of rates levied under the Local Government Act 1995.

The Council believes that overall policy must be underpinned by sound principles, which are well understood, communicated to ratepayers and compliant with current legislation.

The Council aspires to balance service levels in accordance with the needs and expectations of its community and sets taxation levels (rating) to adequately resource its roles and responsibilities.

In determining rates, the Council gives primary consideration to its strategic directions, budget considerations, the current economic climate, other external factors and likely impacts upon the community.

POLICY:

Scope & Limitations

The Local Government Act 1995 provides the Council with defined discretionary powers to levy rates and require contributions from the community for the provision of services to the district.

The rating principles outlined within this Policy are to apply to all rateable land within the Shire of Wyndham East Kimberley.

The applicable legislation in reference to limitations is section 6.26 of the Local Government Act 1995 which outlines land that is not rateable, and is therefore exempt from rates Section 6.26 states:-

6.26. Rateable land

- (1) *Except as provided in this section all land within a district is rateable land.*
- (2) *The following land is not rateable land —*
 - (a) *land which is the property of the Crown and —*
 - (i) *is being used or held for a public purpose; or*
 - (ii) *is unoccupied, except —*



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- (I) where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the Mining Act 1978 in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or
 - (II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;
- and
- (b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and
 - (c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and
 - (d) land 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; and
 - (e) land used exclusively by a religious body as a school for the religious instruction of children; and
 - (f) land used exclusively as a non-government school within the meaning of the School Education Act 1999; and
 - (g) land used exclusively for charitable purposes; and
 - (h) land vested in trustees for agricultural or horticultural show purposes; and
 - (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the Financial Management Act 2006) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and
 - (j) land which is exempt from rates under any other written law; and
 - (k) land which is declared by the Minister to be exempt from rates.



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- (3) *If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.*
- (4) *The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.*
- (5) *Notice of any declaration made under subsection (4) is to be published in the Gazette.*
- (6) *Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.*

In determining the methodology of how rates will be applied, the Council is to consider the basis of rates in accordance with section 6.28 of the Local Government Act 1995 which states:

6.28. Basis of rates

- (1) *The Minister is to —*
 - (a) *determine the method of valuation of land to be used by a local government as the basis for a rate; and*
 - (b) *publish a notice of the determination in the Government Gazette.*
- (2) *In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —*
 - (a) *where the land is used predominantly for rural purposes, the unimproved value of the land; and*
 - (b) *where the land is used predominantly for non-rural purposes, the gross rental value of the land.*
- (3) *The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.*
- (4) *Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the Valuation of Land Act 1978 as at 1 July in each financial year.*
- (5) *Where during a financial year —*
 - (a) *an interim valuation is made under the Valuation of Land Act 1978; or*
 - (b) *a valuation comes into force under the Valuation of Land Act 1978 as a result of the amendment of a valuation under that Act; or*



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- (c) *a new valuation is made under the Valuation of Land Act 1978 in the course of completing a general valuation that has previously come into force,*
- the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.*

In determining the differential general rates, the Council must consider section 6.33 and section 6.35 of the Local Government Act 1995 which states:

6.33. Differential general rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
- (a) *the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) *a purpose for which the land is held or used as determined by the local government; or*
 - (c) *whether or not the land is vacant land; or*
 - (d) *any other characteristic or combination of characteristics prescribed.*
- (2) *Regulations may —*
- (a) *specify the characteristics under subsection (1) which a local government is to use; or*
 - (b) *limit the characteristics under subsection (1) which a local government is permitted to use.*
- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
- (a) *50% of the total number of separately rated properties in the district; or*



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- (b) 50% of the number of properties in each category referred to in subsection (6),
on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
- (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6),
unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
- (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

Background

This Policy has been developed within the context of the Shire of Wyndham East Kimberley's Strategic Community Plan and Corporate Business Plan. In setting rates, the Council considers the long term vision for the Shire, strategic directions, financial sustainability and the likely impacts on the community.

Rates are based on property values and are therefore a property tax. Under the Valuation of Land Act 1978, the Valuer-General must maintain valuation rolls of rateable and taxable land throughout Western Australia. These rolls are periodically provided to the Shire for rating purposes. On behalf of the Valuer-General, Property & Valuations Services, Landgate (the Western Australian Land Information Authority), conducts general valuations (revaluations) and makes interim valuations as required.

The types of values made are:

1. Unimproved Value (UV), and
2. Gross Rental Value (GRV).

The unimproved value and gross rental value are defined within the Valuation of Land Act 1978.



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The Shire has no role in the process of determining the valuations attributed to each property. All land within the Shire is rateable except for land specifically exempt under section 6.26 of the Local Government Act as outlined above and the Council's Rates Exemption Policy for Charitable Organisations (Non-Rateable Land).

The Council determines the amount of revenue required from rates collections each year to meet its financial, strategic, operational and statutory responsibilities for the coming financial year.

Valuations are not the sole factor in determining the rates income of the Shire, and as a result, valuations increases or decreases do not necessarily cause a rate rise or reduction.

Guiding Statement

The Council will consider the following principles (not necessarily listed in priority order) when developing, maintaining and applying its rating methodology:

- 1. Equity*
- 2. Incentive*
- 3. Administrative Efficiency*
- 4. Compliance*
- 5. Sustainability*

1. EQUITY

Equity is the concept of fairness within property rating in order to achieve an equitable distribution of the rate burden across the community. A differential rating structure can assist in achieving an equitable imposition of rates and charges. The equity principle includes consideration of property wealth tax, user benefit and capacity to pay principles.

a. Property Wealth Tax

The Council is limited to taxing one component of wealth, being real property. The wealth tax principle implies that rates paid are dependent upon the value of a ratepayer's real property and does not necessarily have any correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates. Some moderation of the effect of property value on the level of rates paid through differential rates may be required to make the rating system more equitable.



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b. User Benefit

Evaluating the relative benefits received by various classes of property raises many practical difficulties, in particular, trying to trace quantifiable consumption/benefits to particular types of properties. The analysis is often reduced to arguments of what services are consumed by residential versus farm, commercial/industrial versus residences, and between different towns. Clearly the exercise is not clear cut – for example, it might be argued that rural ratepayers derive less benefit from library services than their town counterparts but the reverse may be argued with respect to the costs of constructing or repairing long lengths of local roads to service a small number of properties. It is therefore recognised that the services provided by the Shire benefit the community as a whole.

c. Capacity to Pay

The relativity of rates paid by each property category is to be considered in relation to their respective capacity to pay. Ratepayers with higher value properties generally have a higher wealth and a greater capacity to pay. However, as rates are levied on unrealised wealth in the form of real property their nexus with ratepayer's capacity to pay may be more tenuous. The Council acknowledges that property rates do not recognise that individual ratepayers within a rating category can be "asset rich" and "income poor". While income and goods and services taxes are more reflective of capacity to pay, it is not possible to expect a property rating system to deal practically with all aspects of capacity to pay based on individual households and businesses.

Rating instruments such as differential rates are available to reflect the differing capacity of classes to pay. For example, higher differential rates may reflect the ability of a class of property to obtain concessions from the tax deductibility of rates or the income producing capacity of the class of property.

2. INCENTIVE

Rate setting objectives may be used to support the Council's social, environmental, or economic goals as part of a longer term strategy within the Strategic Community Plan. For example, rates can be altered to encourage business activity, the development of vacant land or environmentally sustainable improvements in order to achieve "Greater returns from regional investment to ensure sustainable provision of appropriate physical and social infrastructure" as outlined in Goal 2 of the Strategic Community Plan 2012-2022.



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3. ADMINISTRATIVE EFFICIENCY

The Council will endeavour to establish a rating system that:-

- a. Promotes simplicity, transparency and understanding; and*
- b. Is efficient in administering, issuing of assessments, collection of rates, monitoring outcomes, debt recovery, and reduces the incidences of avoidance; and*
- c. Reduces complexity; and*
- d. Is open to scrutiny.*

4. COMPLIANCE

The Council will apply its discretionary powers in compliance with the Local Government Act 1995 and associated regulations, while seeking to maximise rate revenue within the adopted rating framework.

5. SUSTAINABILITY

The Council will make decisions that support the financial strategies for the delivery of infrastructure and services identified in the Strategic Community Plan and underpinned by the Long Term Financial Plan, the Asset Management Strategy and other informing plans and strategies.

APPLICATION OF PRINCIPLES

1. APPLICATION OF THE EQUITY PRINCIPLE

1.1. Differential Rating

The Council has a diverse mix of geographically located and land use properties. The Council therefore applies differential rating to ensure greater equity and contribution from rates according to land use, zoning or a combination of these.

1.1.1. Alignment with Town Planning Scheme No. 7 Kununurra and Environs, and Town Planning Scheme No. 6 Wyndham Townsite

As far as possible, an objective assessment of the predominant use of land will be utilised to determine the appropriate rating category for each property. This will be done in a manner whereby the community will be able to understand how and why a particular determination has been made and will therefore utilise the Town Planning Scheme No.7 for Kununurra and Environs (TPS7) and Town Planning Scheme No 6 for the Wyndham Townsite (TPS6).



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Where the zoning and land uses are amended in either Town Planning Schemes, or TPS7 or TPS6 are superseded, then this Policy will be reviewed, and the new zones and land uses will be considered when amending the rating system for the following financial year.

The symbols used in the cross reference in the Zoning Table (Appendix A) have the following meanings as defined in TPS7 and TPS6:

'P' means that the use is permitted provided it complies with the relevant standard and requirements laid down in the Scheme and all conditions (if any) imposed by the Council in granting Planning Approval;

'IP' means a use that is not permitted unless such use is incidental to the predominant use of the land as determined by the Council;

'AA' means that the Council may, at its discretion, permit the use;

'SA' means that the Council may, at its discretion, permit the use after notice of application has been given in accordance with Clause 11.2 of TPS7 and Clause 10.2 of TPS6;

'X' means a use that is not permitted by the Scheme.

While Appendix A may indicate that a particular land use is not permitted in a particular zone by the Scheme, this Policy, as in both of the Town Planning Schemes, recognises non-conforming use rights whereby the rating differential category would be considered to be that applicable if the land use was permitted within the particular zone.

Where the land is being predominantly used for a purpose that is not specifically mentioned in the Zoning Table, the Shire will attempt to align it to a land use that is mentioned.

Any land listed as a Special Site in either TPS7 or TPS6 will be aligned to the rating category that best defines its predominant use. For example, any land within the Airport Special Site Zone will be deemed to be operating commercially, and therefore be GRV Commercial rated.

Where the predominant use of the land is for non-rural purposes, the Council will seek to have the land valued on a GRV basis. Where the predominant use of land is for rural purposes, the Council will seek to have the land valued on a UV basis.

1.1.2. Spot Rating



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The Council may seek Ministerial approval for a spot valuation where there are a number of lots within a valuation area that are used for purposes that are inconsistent with the predominant use of land within that valuation area. For example, in a predominantly rural area valued on UV, there are a number of non-rural uses including service stations, road houses, tourist accommodation and small, commercial or industrial operations. The Council may, depending on the circumstances, seek Ministerial approval to apply a GRV to these properties.

The Council has determined that spot valuations can be effective in promoting rating equity by ensuring that properties with similar uses are rated on the same method of valuation regardless of their location within the district. However, the Council also recognises that they can be more labour intensive and less administratively efficient than other options, therefore each will be considered on a case by case basis.

1.1.3. Split Rating

Split rating non-rural uses on unimproved land is also permitted which effectively isolates the non-rural use from the remainder of the property, whereby one land parcel would reflect the rural use and the other land parcel would reflect the non-rural use. Council has determined not to implement split rating at this stage based on the cost of its implementation and ongoing administration.

1.2. Specified Area Rate

The Council is able to impose a Specified Area Rate to meet the cost of undertaking specific work, providing a service or facility if the Council considers that the ratepayers or residents within that area will:

- Have benefited or will benefit from; or*
- Have access to or will have access to; or*
- Have contributed or will contribute to the need for,*

that work, service or facility.

The Council will consider its options to set a Specified Area Rates, if appropriate, when developing its Rating Strategy.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

1.3. Interim Rating

Subject to section 6.28 of the Local Government Act 1995 and in respect of valuations supplied by the Valuer-General for the purpose of interim valuations, the Shire of Wyndham East Kimberley will back rate or refund rates to property owners where ownership:

- *Has not changed in a prior financial year to the effective date of the change as determined by the Valuer-General; or*
- *Has changed in a prior financial year, to the date of change of ownership.*

For the purposes of this Policy, a change in ownership does not occur where there is a change in the structure of a body corporate (including name change) resulting in the change having no effect on altering the effectual control of the company.

1.4. Minimum Payments

The Council will establish and maintain a minimum payment structure to ensure all ratepayers contribute a minimum amount regardless of their property value.

The Council accepts that the adoption of a minimum payment amount is an adjustment to the blanket application of the equity principle. This adjustment is made to ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district.

1.5. Rates Exemptions

The Council's Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land) provides an administrative framework for assessing any application for properties to be classified as non-rateable land on the grounds of being used for charitable purposes in accordance with section 6.26 of the Local Government Act 1995. Such organisations are to make application in accordance with the application form and guidelines attached to the Policy. The properties will be reviewed every two years for continued eligibility.

1.6. Rates Concessions

The Councils' Rates Concessions Policy (Rateable Land) provides an administrative framework for assessing any application requesting the waiving or granting concession from rates to 'not for profit' community based organisations occupying rateable land in accordance with Council's discretionary powers provided by section 6.47 of the Local Government Act 1995.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

Any rates waivers or concessions will be approved for two financial years and considered during the annual budget process. The Council will re-consider rates concessions every two years.

1.7. Rates Discounts

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, the Shire in accordance with the Local Government Act 1995 and Regulations, does not offer a discount for the early payment of any rate or charge.

1.8. Payment Options

The Council will offer three rate payment options as follows:

- a. Payment in full 35 days after the date of service appearing on the rate notice; or*
- b. Two instalments; or*
- c. Four instalments.*

There will be an administrative charge per instalment associated with the establishment and administering the instalment payment option, along with an interest charge to reflect the lost interest from investment opportunities that are not available due to the length of time taken to collect the payment.

1.9. Interest on Overdue Rates and Service Charges

Rates and service charges not paid in accordance with the three payment options will be subject to an overdue interest rate set by the Council in accordance with the Local Government Act 1995.

2. APPLICATION OF THE INCENTIVE PRINCIPLE

The Council will provide an incentive through a reduced rate in the dollar for GRV valued land that is improved in comparison to land that remains undeveloped in order to promote land development and assist in achieving Strategy 2.2.1 of the Strategic Community Plan being to “promote the expansion of residential and industrial land”.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

3. APPLICATION OF THE EFFICIENCY PRINCIPLE

The Council will provide for changes in:-

- Level of rating; and*
- Structure of its rating policy; and*
- Application of its discretionary rating powers*

in a way that:-

- a. Promotes simplicity, transparency and understanding; and*
- b. Is efficient in administering, issuing of assessments, collection of rates, monitoring outcomes, debt recovery, and reduces the incidences of avoidance; and*
- c. Reduces complexity; and*
- d. Is open to scrutiny.*

4. APPLICATION OF THE COMPLIANCE PRINCIPLE

The Council will ensure compliance with the Local Government Act 1995 and all associated regulations in the establishment of its rating structure and rating model.

5. APPLICATION OF THE SUSTAINABILITY PRINCIPLE

The Council will consider the four pillars of financial sustainability in the establishment of its rating structure and associated model:

- a. Strategic and Financial Planning;*
- b. Income Diversification;*
- c. Sound Administration and Finance;*
- d. Own Income Generation.*



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

OBJECTS OF AND REASONS FOR DIFFERENTIAL RATES

1. GRV – RESIDENTIAL

A differential rate is applied to GRV valued land within the town site which is used primarily for residential purposes with the exception of Transient Accommodation, and as outlined in Appendix A.

The GRV differential rate for Residential will be the “base rate” from which all other differential rates that hold a GRV value will be calculated, recognising a 6.0% increase from 2013/14.

Rate in the dollar is 8.8623 cents. Minimum payment is \$1,034.00.

2. GRV – OTHER VACANT

A differential rate is applied to GRV valued land within the town site which is deemed to be vacant land (unimproved land).

Vacant land is defined in accordance with the Valuation of Land Act 1978 which states:

- **“vacant land”** means land on which there are no improvements other than merged improvements.
- **“merged improvements”** means any works in the nature of draining, filling, excavation, grading or levelling of the land, retaining walls or other structures or works for that purpose, the removal of rocks, stone or soil, and the clearing of timber, scrub or other vegetation.
- **“land”** means lands, tenements and hereditaments, and any improvements to land, and includes any interest in land.

Where the definitions are amended in the Valuation of Land Act 1978, those amendments will prevail. If the Valuation of Land Act 1978 is superseded, then similar terms in the new Act will prevail (in accordance with any amendments to the Local Government Act 1995).

The vacant land differential is set to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council particularly as there is a different method used for the valuation of vacant land.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

It is also to signify that the Council prefers land to be developed. The encouragement of development is strategically important as it has a positive effect on local employment, economic diversity and further community returns from investment in the region.

A multiplier of 1.5 times the base rate in the dollar will be applied.

Rate in the dollar is 13.2935 cents. Minimum payment is \$1,034.00.

3. GRV – COMMERCIAL

A differential rate is applied to GRV valued land which is used primarily for commercial purposes, and may include land uses such as caravan parks, fast food outlets, hotels, restaurants, boarding houses or veterinary consulting rooms as outlined in Appendix A.

The commercial sector generates high pedestrian and traffic volumes resulting in a greater impact on the provision of services, facilities and infrastructure, and is also considered to have a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with economic development and marketing programs which assist and facilitate economic growth in the region; road construction; maintenance and refurbishment including road drainage systems; roadside sweeping; landscaping; verge maintenance and street lighting.

In recognising the greater impact on infrastructure, facilities and services, the Council will establish the rate in the dollar at 1.1 times the base rate in the first year, with the intention to increase this each year thereafter, to be capped at 2 times the base rate over a 5 year period.

Rate in the dollar is 9.7485 cents. Minimum payment is \$1,034.00.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

4. GRV – INDUSTRIAL

A differential rate is applied to GRV valued land which is used primarily for industrial purposes and as outlined in Appendix A.

This sector generates high traffic volumes with heavy loads and is considered to have a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems.

In recognising the greater impact on infrastructure in particular, the Council will recognise the rate in the dollar at 1.1 times the base rate in the first year, with the intention to increase each year thereafter, to be capped at no more than 1.7 times the base rate over a 5 year period.

Rate in the dollar is 9.7485 cents. Minimum payment is \$1,034.00.

5. UV – RURAL RESIDENTIAL

A differential rate is applied to UV valued land located outside the gazetted town site that is zoned Rural Living, Rural Smallholding and Special Rural which is used primarily for or capable of being used primarily for rural residential purposes.

Rural residential has the same meaning as the objectives of TPS7 and TPS6 for these Zones, being:-

- a. Providing for those people wishing to reside on a small rural holding (as in the case of a Rural Living Zone in TPS7); or*
- b. Providing for those people wishing to reside on rural lifestyle lots (as in the case of the Rural Smallholding Zone in TPS7); or*
- c. Providing for those people wishing to reside on a small rural holding (as in the case of the Special Rural Zone in TPS6).*

It should be noted that this is intended as a transitional rating differential category while the Shire work through a process to have these properties provided with a gross rental value instead of an unimproved value given the primary purpose is residential.

The average rates payable for each property will be similar to the average rates payable for GRV Residential properties, recognising the transition to a GRV value.

Rate in the dollar is 0.9335 cents. Minimum payment is \$1,034.00.



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6. UV – PASTORAL

A differential rate is applied to UV valued land located outside the gazetted town site which is used or capable of use primarily for pastoral purposes. Properties such as these have the characteristics of a commercial operation in an undeveloped and sparsely populated area.

Pastoral purposes have the same meaning as defined in the Land Administration Act 1997 which states:-

“pastoral purposes” means the purposes of -

- (a) the commercial grazing of authorised stock; and*
- (b) agricultural, horticultural or other supplementary uses of land inseparable from, essential to, or normally carried out in conjunction with the grazing of authorised stock, including the production of stock feed; and*
- (c) activities ancillary to the activities mentioned in paragraphs (a) and (b).*

Due to the valuation being based generally on a lease value, the result is a low valuation over an extensive land area. The sector generates high traffic volumes with heavy loads and has the highest impact on the road infrastructure in particular. While it is considered to have a greater capacity to pay through rates generally being tax deductible, the Council also recognises that because of the higher impact on infrastructure that this sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment.

Rate in the dollar is 2.9471 cents. Minimum payment is \$1,034.00.

7. UV – COMMERCIAL/INDUSTRIAL

A differential rate is applied to UV valued land located outside the gazetted town site that is used primarily for, or capable of being used primarily for commercial, industrial and/or tourism purposes.

This sector generates high traffic volumes, and is considered to have a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required, along with other costs associated with marketing and economic development.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

It should be noted that this is intended as a transitional rating differential category while the Shire work through a process to have these properties provided with a gross rental value instead of an unimproved value given the primary purpose is commercial, industrial and/or tourism and the land owners should have been contributing more equitably to these costs.

Rate in the dollar is 0.6278 cents. Minimum payment is \$1,034.00.

8. UV – RURAL AGRICULTURE 1

A differential rate is applied to UV valued land located outside the gazetted town site which is zoned Rural Agriculture 1 or General Rural which is used or capable of being used primarily for extensive agriculture, agroforestry and/or horticulture purposes.

It is recognised that this sector has a greater impact on the road infrastructure with the heavy loads that it generates, and also that it has a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required.

This differential rating category will also be utilised for land where the land meets the objectives outlined above, but is based on a percentage of the overall lot size for which the other portion of the lot is non rateable land.

It is recognised that the Valuer-General, when determining the UV for land, references the land market at the date of valuation where all sales relevant to the predetermined date of valuation are investigated. The Council has also recognised that the fluctuations in market conditions for land in the Rural Agriculture 1 zone can be significant and therefore a separate rating differential category will be retained for land that is within the Rural Agriculture 1 or General Rural zones.

Rate in the dollar is 0.8878 cents. Minimum payment is \$1,034.00.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

9. UV – RURAL AGRICULTURE 2

A differential rate is applied to UV valued land located outside the gazetted town site which is zoned Rural Agriculture 2 which is used primarily for, or is capable of use primarily for intensive agriculture and/or horticulture purposes.

This sector does have a high impact on infrastructure, but not to the extent of those properties zoned Rural Agriculture 1. Properties within the Rural Agriculture 2 zone are also considered to have a greater capacity to pay through rates generally being tax deductible and should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required.

Along with the lesser impact on infrastructure, the sizes of the lots within the Rural Agriculture 2 zone are generally not as large as those within the Rural Agriculture 1 zone, therefore it is recognised that the capacity to pay is slightly lower for those in the Rural Agriculture 2 zone.

As outlined in the Rural Agriculture 1 differential rating category above, it is recognised that the Valuer-General, when determining the UV for land, references the land market at the date of valuation where all sales relevant to the predetermined date of valuation are investigated. The Council has determined that the market conditions do not fluctuate as considerably as those in the Rural Agriculture 1 zone and therefore it will retain a separate rating differential category for land that is within the Rural Agriculture 2 zone.

Rate in the dollar is 0.6278 cents. Minimum payment is \$1,034.00.

10. UV – MINING

A differential rate is applied to UV valued land located outside the gazetted town site which is used primarily for mining purposes.

The mining sector activities require a greater level of non-exclusive services than pastoral activities in the same location and their impact on the community is of a much greater intensity, particularly given the haulage of heavy machinery through the town and its impact on associated infrastructure and the provision of rest/truck parking areas. The sector is considered to have a greater capacity to pay through rates generally being tax deductible, and therefore the sector should contribute to a greater share of the costs of providing infrastructure across the Shire.

Many of the mining tenements have very small values. In order to not only achieve compliance in relation to the number of properties on minimum payments, but to ensure that the minimum payment is reflective of the overall cost of providing services to the community a higher rate in the dollar is imposed.

Rate in the dollar is 25.7167 cents. Minimum payment is \$830.00.



Council Policy Number: CP/FIN-3200 Strategic Rating Policy

11. UV – OTHER

A differential rate is applied to UV valued land located outside the gazetted town site which is not otherwise rated as Rural Residential, Pastoral, Rural Agriculture 1, Rural Agriculture 2, or Mining to ensure that all property owners contribute to the provision of services, facilities and infrastructure.

Rate in the dollar is 0.6006 cents. Minimum payment is \$1,034.00.

GOVERNANCE REFERENCES

Statutory Compliance	<i>Local Government Act, Part 6, Division 6, Subdivision 1 – Introduction and basis of rating</i>
Industry Compliance	<i>Department of Local Government Rating Policies</i>
Organisational Compliance	<i>Delegations</i>
Process Links	<ol style="list-style-type: none"> 1. Annual Budget Process 2. Council Policy: Rates Exemptions for Charitable Organisations (Non Rateable Land) 3. Council Policy: Rates Concessions (Rateable Land)

POLICY ADMINISTRATION

Directorate		Officer Title		Contact:	
<i>Corporate Services</i>		<i>Director Corporate Services</i>		Ext: 121	
Date Effective	01/07/2014	CEO Approved			
Date Adopted		Last Reviewed			
Risk Rating	Low	Review Cycle	Annual	Next Due	
Organisational Compliance	N/A				
Process Links	Annual Budget Process				

LAND USES AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS	ZONING AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS																RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE. IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	TOWN CENTRE	LOCAL CENTRE	TOURIST	RESIDENTIAL	RESIDENTIAL DEVELOPMENT	LIGHT INDUSTRY	MIXED BUSINESS	RURAL INDUSTRY	COMPOSITE INDUSTRY	GENERAL RURAL	RURAL AGRICULTURE 1	RURAL AGRICULTURE 2	RURAL LIVING	SPECIAL SITE	SETTLEMENT	RURAL SMALLHOLDING	
COMMERCIAL																	
Amusement Parlour	P	AA	AA	X	X	X	AA	X	X	X	X	X	X			X	GRV Commercial
Art and Craft Centre	P	X	AA	X	X	IP	SA	X	SA	IP	IP	IP	IP				GRV Commercial
Art Gallery	P	X	AA	X	X	IP	SA	X	SA	IP	IP	IP	IP			IP	GRV Commercial
Bakery - Retail	P	SA	SA	X	X	AA	P	X	SA	X	X	X	X			X	GRV Commercial
Bakery - Wholesale	X	X	X	X	X	P	P	X	SA	X	X	X	X			X	GRV Commercial
Bed and Breakfast	AA	X	P	SA	SA	X	X	X	X	IP	IP	IP	AA			IP	GRV Commercial
Boarding House	P	X	P	SA	AA	X	SA	X	X	X	X	X	X			X	GRV Commercial
Brewery	X	X	X	X	X	X	X	AA	X	IP	SA	SA	IP			X	GRV Commercial
Cabin	X	X	P	X	X	X	X	X	X	IP	IP	IP	X				GRV Commercial
Car Park	P	P	P	AA	AA	IP	IP	IP	IP	IP	IP	X	X			X	GRV Commercial
Caravan Park	P	X	AA	X	X	X	SA	SA	X	X	X	X	X			X	GRV Commercial
Camping Ground	SA	X	SA	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Chalet	X	X	P	X	X	X	X	X	X	IP	IP	IP	X				GRV Commercial
Convenience Store	P	P	P	X	X	AA	AA	IP	X	X	X	X	X			X	GRV Commercial
Drive-In Theatre	AA	X	SA	X	X	AA	X	X	X	X	X	X	X			X	GRV Commercial
Dry Cleaning Premises	P	X	X	X	X	P	AA	X	X	X	X	X	X			X	GRV Commercial
Farm Stay	X	X	X	X	X	X	X	X	X	IP	IP	IP	SA			IP	GRV Commercial
Farm Supply Centre	X	X	X	X	X	P	P	P	SA	X	X	X	X			X	GRV Commercial
Fast Food Outlet	P	P	SA	X	X	AA	AA	X	X	X	X	X	X			X	GRV Commercial
Funeral Parlour	AA	X	X	X	X	AA	SA	X	X	X	X	X	X			X	GRV Commercial
Garden Centre	P	AA	X	X	X	P	P	AA	AA	AA	AA	AA	AA			AA	GRV Commercial
Health Studio	P	AA	AA	X	X	SA	AA	X	X	X	X	X	X			X	GRV Commercial
Home Business	X	X	X	X	X	X	X	X	AA	AA	AA	AA	AA			AA	GRV Commercial
Home Occupation	P	X	X	P	P	X	X	X	AA	P	P	P	P			P	GRV Commercial
Hotel	P	X	P	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Laundromat	P	P	AA	X	X	P	P	X	X	X	X	X	X			X	GRV Commercial
Lunch Bar	P	P	P	X	X	AA	P	AA	SA	X	X	X	X			X	GRV Commercial
Marine Filling Station	X	X	SA	X	X	AA	AA	X	X	X	X	X	X			X	GRV Commercial
Market	P	SA	X	X	X	AA	AA	AA	AA	AA	X	X	X			X	GRV Commercial
Motel	P	X	P	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Motor Vehicle/Marine Sales Premises	P	X	X	X	X	P	P	X	X	X	X	X	X			X	GRV Commercial
Motor Vehicle Hire	P	X	P	X	X	P	P	X	AA	X	X	X	X			X	GRV Commercial
Motor Vehicle Wash Station	SA	X	SA	X	X	SA	SA	SA	SA	X	X	X	X			X	GRV Commercial
Museum	P	X	AA	X	X	X	X	X	X	IP	X	X	X				GRV Commercial
Night Club	AA	X	AA	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Office	P	P	IP	X	X	IP	AA	IP	IP	IP	IP	IP	IP			IP	GRV Commercial
Plant Nursery	AA	AA	X	X	X	P	P	AA	AA	IP	IP	IP	X			AA	GRV Commercial
Reception Centre	P	X	AA	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Restricted Premises	SA	SA	X	X	X	SA	SA	X	X	X	X	X	X			X	GRV Commercial
Restaurant	P	P	P	X	X	X	AA	X	X	SA	SA	SA	X			X	GRV Commercial
Road House	SA	SA	SA	X	X	AA	AA	SA	SA	X	X	X	X			X	GRV Commercial
Service Station	X	X	X	X	X	P	P	SA	SA	X	X	X	X			X	GRV Commercial
Shop	P	P	AA	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Showroom	P	X	X	X	X	P	P	SA	AA	X	X	X	X			X	GRV Commercial
Tavern	P	X	SA	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Tourist Accommodation	P	X	P	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Warehouse	AA	X	X	X	X	P	AA	SA	AA	X	X	X	X			X	GRV Commercial
Wayside Stall	X	X	X	X	X	X	X	AA	AA	IP	IP	IP	AA			X	GRV Commercial
Winery	X	X	X	X	X	X	X	AA	X	IP	SA	SA	IP			X	GRV Commercial

PREDOMINANT USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7.

PREDOMINANT USES TO BE LIMITED TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.

LAND USES AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS	ZONING AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS																RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE. IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	TOWN CENTRE	LOCAL CENTRE	TOURIST	RESIDENTIAL	RESIDENTIAL DEVELOPMENT	LIGHT INDUSTRY	MIXED BUSINESS	RURAL INDUSTRY	COMPOSITE INDUSTRY	GENERAL RURAL	RURAL AGRICULTURE 1	RURAL AGRICULTURE 2	RURAL LIVING	SPECIAL SITE	SETTLEMENT	RURAL SMALLHOLDING	
RESIDENTIAL																	
Aged & Dependent Persons Dwelling	AA	X	X	AA	AA	X	X	X	X	X	X	X	X	X	X	X	GRV Residential
Caretaker's Dwelling	IP	IP	IP	X	X	IP*	IP	IP	AA	IP	IP	IP	X			X	Ancillary Use. Refer to the predominant use of the land for alignment.
Community Home	AA	X	X	P	P	P	X	X	X	X	X	X	X	X	X	X	GRV Residential
Grouped Dwelling	AA	X	SA	AA	AA	X	X	X	X	X	X	X	X	X	X	X	GRV Residential
Multiple Dwelling	AA	X	SA	AA	AA	X	X	X	X	X	X	X	X	X	X	X	GRV Residential
Residential Building	AA	X	SA	SA	SA	X	SA	X	X	X	X	X	X	X	X	X	GRV Residential
Single Dwelling	X	X	X	P	P	X	X	X	AA	P	P	P	P			P	GRV Residential
Transient Accommodation	X	X	AA	X	X	SA	SA	X	AA	AA	AA	AA	X			X	GRV Commercial
INSTITUTIONAL																	
Civic Building	P	AA	X	SA	SA	SA	SA	X	SA	X	X	AA	AA			AA	GRV Commercial
Club Premises	P	AA	SA	X	X	X	AA	X	X	X	X	X	X			X	GRV Commercial
Community Service Depot	AA	X	X	AA	AA	P	P	AA	AA	AA	AA	AA	AA			AA	GRV Commercial
Consulting Rooms	P	P	X	SA	SA	X	SA	X	X	X	X	X	X			X	GRV Commercial
Day Care Centre	P	AA	X	SA	SA	X	SA	X	X	X	X	X	X			X	GRV Commercial
Detention Centre	X	X	X	X	X	X	X	SA	X	X	X	X	X			X	GRV Commercial
Education Establishment	P	AA	X	SA	SA	AA	AA	X	X	AA	AA	AA	X			X	GRV Commercial
Hospital	P	X	X	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Kennels/Catery	X	X	X	X	X	SA	SA	AA	X	SA	SA	SA	X			X	GRV Commercial
Kindergarten	AA	AA	X	SA	SA	X	X	X	X	X	X	X	X			X	GRV Commercial
Medical Centre	P	P	X	SA	SA	X	P	X	X	X	X	X	X			X	GRV Commercial
Public Amusement	P	AA	AA	X	X	X	SA	X	SA	X	X	X	X			X	GRV Commercial
Public Worship	P	X	X	SA	SA	X	X	X	X	X	X	X	X			X	GRV Commercial
Radio & TV Installation	SA	AA	X	SA	SA	AA	AA	AA	X	AA	AA	AA	X			X	GRV Commercial
Veterinary Consulting Room or Hospital	AA	X	X	X	X	AA	AA	AA	X	X	X	X	X			X	GRV Commercial
INDUSTRIAL																	
Abattoir	X	X	X	X	X	X	X	SA	X	AA	SA	X	X			X	GRV Industrial
Boat Building Facility	X	X	X	X	X	P	SA	X	AA	X	X	X	X			X	GRV Industrial
Factory Units	X	X	X	X	X	P	P	AA	AA	X	X	X	X			X	GRV Industrial
Fuel Depot	X	X	X	X	X	AA	AA	AA	AA	X	X	X	X			X	GRV Industrial
Industry: General	X	X	X	X	X	AA	AA	X	X	X	X	X	X			X	GRV Industrial
Light	X	X	X	X	X	P	AA	AA	AA	X	X	X	X			X	GRV Industrial
Service	X	X	X	X	X	P	AA	AA	AA	X	X	X	X			X	GRV Industrial
Extractive	X	X	X	X	X	X	X	SA	X	AA	AA	X	X			X	GRV Industrial
Hazardous	X	X	X	X	X	X	X	SA	X	X	X	X	X			X	GRV Industrial
Noxious	X	X	X	X	X	X	X	SA	X	X	X	X	X			X	GRV Industrial
Cottage	AA	X	AA	AA	AA	AA	AA	AA	AA	AA	AA	SA	SA			SA	GRV Industrial
Rural	X	X	X	X	X	X	X	P	AA	P	SA	SA	X			X	GRV Industrial
Motor Vehicle Repair	AA	AA	X	X	X	P	P	AA	AA	X	X	X	X			X	GRV Industrial
Motor Wrecking	X	X	X	X	X	AA	X	X	X	X	X	X	X			X	GRV Industrial
Salvage Yard	X	X	X	X	X	AA	X	X	X	X	X	X	X			X	GRV Industrial
Transport Depot	X	X	X	X	X	AA	X	AA	AA	X	SA	X	X			X	GRV Industrial
RURAL																	
Airfield	X	X	X	X	X	X	X	X	X	AA	AA	X	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Aquaculture	X	X	X	X	X	SA	X	AA	X	SA	SA	SA	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Equestrian Centre	X	X	X	X	X	X	X	X	X	P	AA	SA	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Intensive Agriculture	X	X	X	X	X	X	X	X	X	P	P	P	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Milk Depot	X	X	X	X	X	AA	P	P	X	AA	SA	SA	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy

REDOMINANT USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7.

TO BE LIMITED TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.

LAND USES AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS	ZONING AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS																RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE. IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT
	1 TOWN CENTRE	2 LOCAL CENTRE	3 TOURIST	4 RESIDENTIAL	5 RESIDENTIAL DEVELOPMENT	6 LIGHT INDUSTRY	7 MIXED BUSINESS	8 RURAL INDUSTRY	9 COMPOSITE INDUSTRY	10 GENERAL RURAL	11 RURAL AGRICULTURE 1	12 RURAL AGRICULTURE 2	13 RURAL LIVING	14 SPECIAL SITE	15 SETTLEMENT	16 RURAL SMALLHOLDING	
Piggery	X	X	X	X	X	X	X	X	X	AA	AA	X	X	P PREDOMINANT USES	X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Poultry Farming	X	X	X	X	X	X	X	SA	X	AA	AA	SA	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Private Recreation	AA	AA	AA	X	X	X	AA	X	X	X	X	X	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Public Recreation	P	P	P	P	P	P	P	P	X	P	P	P	P			P	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Rural Pursuit	X	X	X	X	X	X	X	X	X	P	P	P	SA			SA	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Stable	X	X	X	X	X	X	X	AA	X	P	P	P	P			P	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Zoological Gardens	X	X	X	X	X	X	X	X	X	AA	AA	SA	X			X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy

LAND USES AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE	ZONING AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE							RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE. IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT
	1 TOWN CENTRE	2 RESIDENTIAL	3 INDUSTRIAL	4 SPECIAL RURAL	5 RURAL/PASTORAL	6 SPECIAL SITE	7 SETTLEMENT	
COMMERCIAL								
Amusement Facility	AA	X	X	X	X			GRV Commercial
Car Park	P	AA	P	AA	AA			GRV Commercial
Dry Cleaning Premises	AA	X	P	X	X			GRV Commercial
Fast Food Outlet	P	X	X	X	X			GRV Commercial
Funeral Parlour	SA	X	AA	X	X			GRV Commercial
Health Studio	AA	X	AA	X	X			GRV Commercial
Home Occupation	AA	AA	AA	AA	AA			GRV Commercial
Hotel	AA	X	X	X	X			GRV Commercial
Laundromat	AA	X	P	X	X			GRV Commercial
Motel	AA	X	X	X	X			GRV Commercial
Motor Vehicle or Marine Sales Premises	AA	X	X	X	X			GRV Commercial
Motor Vehicle Hire	AA	X	P	X	X			GRV Commercial
Night Club	AA	X	P	X	X			GRV Commercial
Office	P	AA	IP	IP	IP			GRV Commercial
Office - Professional	P	X	X	X	X			GRV Commercial
Reception Centre	P	X	X	X	X			GRV Commercial
Restricted Premises	AA	X	AA	X	X			GRV Commercial
Restaurant	P	X	X	X	X			GRV Commercial
Service Station	SA	X	AA	X	X			GRV Commercial
Shop	P	SA	AA	X	X			GRV Commercial
Showroom	P	X	P	X	X			GRV Commercial
Tavern	AA	X	X	X	X			GRV Commercial
Warehouse	AA	X	P	X	X			GRV Commercial
							PREDOMINANT USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7. PREDOMINANT USES TO BE LIMITED TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.	

LAND USES AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE	ZONING AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE							RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE. IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT
	1 TOWN CENTRE	2 RESIDENTIAL	3 INDUSTRIAL	4 SPECIAL RURAL	5 RURAL/PASTORAL	6 SPECIAL SITE	7 SETTLEMENT	
RESIDENTIAL								
Aged & Dependent Persons Dwelling	AA	AA	X	X	X			GRV Residential
Caretaker's Dwelling	IP	X	IP	IP	IP			Ancillary Use. Refer to the predominant use of the land for alignment.
Grouped Dwelling	P	AA	X	X	X			GRV Residential
Multiple Dwelling	P	AA	X	X	X			GRV Residential
Residential Building	AA	AA	X	X	X			GRV Residential
Single House	AA	P	X	P	P			GRV Residential
COMMUNITY								
Civic Building	P	AA	X	X	X			GRV Commercial
Club Premises	AA	X	SA	AA	AA			GRV Commercial
Consulting Rooms	P	SA	SA	AA	X			GRV Commercial
Day Care Centre	P	SA	X	SA	X			GRV Commercial
Educational Establishment	P	X	AA	X	X			GRV Commercial
Fire Brigade Depot	P	X	P	P	X			GRV Commercial
Hospital	SA	SA	X	X	X			GRV Commercial
Kennels/Cattery	X	X	AA	SA	SA			GRV Commercial
Kindergarten	P	SA	X	X	X			GRV Commercial
Medical Centre	P	SA	X	X	X			GRV Commercial
Public Utility	P	P	P	P	P			GRV Commercial
Public Worship	P	SA	X	X	X			GRV Commercial
Radio & TV Installation	SA	P	AA	AA	AA			GRV Commercial
Veterinary Consulting Room or Hospital	SA	X	AA	X	AA			GRV Commercial
INDUSTRIAL								
Fuel Depot	X	X	P	X	X			GRV Industrial
Industry: General	X	X	P	X	X			GRV Industrial
Light	SA	X	P	X	X			GRV Industrial
Service	SA	X	P	X	X			GRV Industrial
Extractive	X	X	X	X	SA			GRV Industrial
Hazardous	X	X	SA	X	X			GRV Industrial
Cottage	AA	AA	AA	AA	AA			GRV Industrial
Motor Vehicle Repair	SA	X	P	X	X			GRV Industrial
Motor Wrecking	X	X	AA	X	X			GRV Industrial
Salvage Yard	X	X	P	X	X			GRV Industrial
Transport Depot	X	X	P	X	X			GRV Industrial
RECREATION								
Equestrian Centre	X	X	X	P	P			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Private Recreation	AA	X	SA	AA	AA			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy

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D TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.

LAND USES AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE	ZONING AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE							RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE. IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT	
	1 TOWN CENTRE	2 RESIDENTIAL	3 INDUSTRIAL	4 SPECIAL RURAL	5 RURAL/PASTORAL	6 SPECIAL SITE	7 SETTLEMENT		
Public Amusement	AA	P	X	P	P	PREDOMINANT SPECIAL SITE	PREDOMINANT USES TO BE LIMITED	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Public Recreation	P	P	P	P	P			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
RURAL									
Rural Pursuit	X	X	X	P	P			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Stable	X	X	X	P	AA			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	

Attachment 2 - Proposed Rating Model

Differential Rates	2013/14 Budget		2014/15 Proposed					Overall Increase In Rates 14/15	Average Rates Payable	Average Valuation	
	Rate/Min	Total Rates	Multiplier	% increase in RID	Rate/Min	No. Properties	Valuations				Total Rates
GRV Residential	8.3607			6.00%	8.8623	1,599	46,697,404	4,138,464		2,588	29,204
GRV Other Vacant	8.3607		1.5000		13.2935	22	400,590	53,252		2,421	18,209
GRV Commercial	8.3607		1.1000		9.7485	141	15,279,945	1,489,570		10,564	108,368
GRV Industrial	8.3607		1.1000		9.7485	154	7,793,345	759,737		4,933	50,606
UV Rural Residential	0.8425			10.80%	0.9335	168	46,576,000	434,787		2,588	277,238
UV Pastoral	2.7803			6.00%	2.9471	22	10,255,919	302,252		13,739	466,178
UV Commercial/Industrial	0.5666			10.80%	0.6278	28	9,103,120	57,149		2,041	325,111
UV Rural Agriculture 1	0.8375			6.00%	0.8878	74	66,867,200	593,647		8,022	903,611
UV Rural Agriculture 2	0.5666			10.80%	0.6278	106	55,371,000	347,619		3,279	522,368
UV Mining	23.2100			10.80%	25.7167	67	2,004,003	515,363		7,692	29,910
UV Other	0.5666			6.00%	0.6006	16	11,161,000	67,033		4,190	697,563
Subtotal		7,146,080				2,397	271,509,526	8,758,874	1,612,794		
Minimum											
GRV Residential	975.00			6.00%	1,034.00	56	400,339	57,904		1,034	7,149
GRV Other Vacant	975.00			6.00%	1,034.00	87	353,765	89,958		1,034	4,066
GRV Commercial	975.00			6.00%	1,034.00	52	420,839	53,768		1,034	8,093
GRV Industrial	975.00			6.00%	1,034.00	7	37,975	7,238		1,034	5,425
UV Rural Residential	975.00			6.00%	1,034.00	-	-	-		-	-
UV Pastoral	975.00			6.00%	1,034.00	3	68,361	3,102		1,034	22,787
UV Commercial/Industrial	975.00			6.00%	1,034.00	7	572,100	7,238		1,034	81,729
UV Rural Agriculture 1	975.00			6.00%	1,034.00	-	-	-		-	-
UV Rural Agriculture 2	975.00			6.00%	1,034.00	-	-	-		-	-
UV Mining	925.00			-10.30%	830.00	66	97,132	54,780		830	1,472
UV Other	975.00			6.00%	1,034.00	2	100,800	2,068		1,034	50,400
Subtotal		411,275				280	2,051,311	276,056	- 135,219		
Total		7,557,355				2,677	273,560,837	9,034,930	1,477,575		
									3% for Asset Management	\$ 271,048	

12. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

**14. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY
DECISION**

Nil

15. CLOSURE

The Shire President declares the meeting closed at 4.06pm.