

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

Date



SHIRE OF WYNDHAM | EAST KIMBERLEY

**MINUTES
SPECIAL COUNCIL
MEETING**

12 May 2015

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

HELD ON FRIDAY, 12 MAY 2015 AT 5:00 PM

1. DECLARATIONS OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 5.00pm.

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

Cr J Moulden	Shire President
Cr R Dessert	Deputy Shire President
Cr D Learbuch	Councillor
Cr K Wright	Councillor
Cr G King	Councillor
Cr D Spackman	Councillor
Cr S Cooke	Councillor
Cr B Robinson	Councillor
Cr G Taylor	Councillor
C Askew	Chief Executive Officer
L Gee	Director Community Development
N Octoman	Director Corporate Services
M Tonkin	Executive Assistant (Minute Taker)

GALLERY

Ronnie Gulland	Shire Staff
Simone Rushby	Rate Payer
Robert Storey	Rate Payer
Mark Northover	Rate Payer
Lincoln Heading	Rate Payer
Cally Dupe	The Kimberley Echo
Silke Becke	Resident
Robert Parsons	Resident
Geoff Johns	Resident

APOLOGIES

D Klye	Director Infrastructure
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LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

3. **DECLARATION OF INTEREST**

- Financial Interest

Nil

- Impartiality Interest

Nil

- Proximity Interest

Nil

4. **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

5. **PUBLIC QUESTION TIME**

Public Question Time commences at 5.01pm.

Questions from Mark Northover, Kununurra

Question 1 – Why are you using the WALGA electricity street lighting tariffs projections of 36% sourced from out of date treasury information in which electricity forecasts primarily relied on the introduction of the carbon tax? This data is misleading Council by \$75,000.

N Octoman, Director Corporate Services provides the following response:

The electricity tariffs used form part of the 2014/15 State Government budget documents. When the 2015/16 State budget is handed down then we will account for any amendments.

Question 2 – Why given that differential rates are a form of variable taxation are you advocating and continually exploiting this source of revenue knowing local government responsibilities are entirely different to State and Federal who use variable taxation to manage the economy?

N Octoman, Director Corporate Services provides the following response:

Differential rates have been around for some time and the Shire's current differential rates are no different to what has been employed for many years. Yes it is a form of tax and every council raises rates.

Questions from Simone Rushby, Kununurra

Shire President, Cr J Moulden does not accept questions from S Rushby. As per the Local Government (Administration) Regulations 1996, section 7(4)(b) – a Council is not required at a Special Meeting to answer a question that does not relate to the purpose of the meeting.

Further questions from Mark Northover, Kununurra

Question 3 – The Shire has been imposing differential rates for 7 years. Is it correct that imposing differential rates requires Council services to be back to acceptable targets within 5 years?

N Octoman, Director Corporate Services provides the following response:

The Council provides a range of services and facilities. Differential rates are allowed within the legislation and there are no known timeframes for this.

Question 4 – Will Council, given the strategic differential rating policy considered tonight will weigh heavy on budget expectation and forecasts at the very least heed the resident's complaints by capping the maximum rate increase, noting that last year's rates doubled for some rate paying retirees from \$2000 to in excess of \$4000?

N Octoman, Director Corporate Services provides the following response:

Rate capping is undertaken in the Eastern states but not within WA. This would purely be a decision for the Council to make.

Public Question Time concludes at 5.05pm.

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. PETITIONS

Nil

8. CONFIRMATION OF MINUTES

Nil

9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil

10. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

11. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / NOTICES OF MOTIONS

Nil

12. REPORTS

12.1 CORPORATE SERVICES

12.1.1 Endorsement of the 2015/16 Rates in the Dollar and Minimum Payments for Advertising

DATE:	12/05/2015
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Natalie Octoman, Director Corporate Services
REPORTING OFFICER:	Natalie Octoman, Director Corporate Services
FILE NO:	FM.05.11
DECLARATION OF INTERESTS:	Nil

PURPOSE

For the Council to consider the rating model as outlined in this report and to advertise the proposed differential general rates and minimum payments for 2015/16, seeking public submissions 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 38% of the total operating revenue in the 2014/15 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 public submission period. The purpose of advertising is to provide ratepayers with the ability to 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 revised Strategic Rating Policy during 2014/15 which utilised five (5) principles in the development of the rating methodology being:

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

The differential rates applied ensure greater equity and contribution of rates according to land use, zoning or a combination of these. The 2014/15 financial year was the first year that the differential rating model (including minimum payments) 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.

2013/14 Differential Rating Category	2014/15 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 were expanded to separately identify rateable land that was 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.

The GRV Residential rating category was classified as the “base rate” from which all other differential rates that hold a GRV value be calculated. Multipliers were then 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; for 2014/15 a multiplier of 1.1 times the base rate in the dollar was applied to the categories of GRV Commercial and GRV Industrial. This is transitional also in that after 5 years (with 2014/15 being year 1), 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. For year 2 (two) being 2015/16, a multiplier of 1.3 has been applied to GRV Commercial and a multiplier of 1.2 has been applied to GRV Industrial, reflecting that GRV Commercial properties will need to transition to a higher multiplier than GRV Industrial as outlined in the Policy.

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 at least 2 years to achieve dependent upon the resources of the Valuer-General, 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.

Council resolved the following at the 28 April 2015 Ordinary Council Meeting:

That Council direct the Chief Executive Officer to seek legal advice to confirm the feasibility of introducing a Specified Area Rate for the Ord East Kimberley Expansion Area and whether there is a valid basis for objection by landowners.

Officers have sought advice from both the Department of Local Government and Communities and McLeods Barristers and Solicitors in relation to this matter. The advice from both parties has been included as confidential attachments to this report.

At this stage, based on the advice received, it is not likely that a specified area rate would be upheld in a court of law, particularly as there does not appear to be a precedent to impose a specified area rate in relation to ongoing maintenance (there is for road upgrades, however the upgrade itself has already been undertaken), therefore officers are investigating other alternatives.

In summary, the Strategic Rating Policy has been slightly amended whereby for 2015/16 it is proposed to create a new different rating category for UV Mining Vacant properties, however the remaining structure will remain moving into 2015/16.

STATUTORY IMPLICATIONS

Local Government Act 1995

Part 5

Division 6 – Disclosure of financial interests

5.63. Some interests need not be disclosed

- (1) *Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —*
 - (a) *an interest common to a significant number of electors or ratepayers; or*

- (b) *an interest in the imposition of any rate, charge or fee by the local government; or*
- (c) *an interest relating to a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers...*

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

The Strategic Rating Policy incorporates references to Council Policies:-

1. CP FIN-3208 Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land);
2. CP FIN-3209 Rates Concession Policy (Rateable Land).

The Strategic Rating Policy also aligns 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 \$10,227,443 in 2015/16, an increase of \$1,005,552 from 2014/15. This amount will vary as development occurs prior to 30 June and new valuation schedules are received.

It should be noted these estimates have taken into account the anticipated 40% reduction in pastoral lease valuations whereby the overall rate in the dollar has been increased in order for the total yield to remain at the initial 9% modelled for this rating category.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2012-2022

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 ENGAGEMENT

The Shire of Wyndham East Kimberley's CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

Engagement has occurred to date with the following parties:

- Elected Members during a Budget Forum after the 24th March Ordinary Council Meeting, and again at the 14th April Budget Forum;
- Officers from Landgate
- Officers from the Department of Local Government and Communities
- McLeods Barristers and Solicitors

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 21st May and continuing on the 28th of May, along with the 4th and 11th 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 12th June, therefore meeting the minimum 21 days public notice requirements of the Act.

Upon consideration of the public submissions, exemptions will need to be sought from the Minister in accordance with the legislation.

COMMENT

Base Cost Impacts

The Local Government Cost Index (LGCI) is used by local governments 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 2015 outlines price increases across several key areas which impact on local government's when delivering services to the community. The LGCI forecast for 2015/16 is as follows:

	2015/16 Forecast %
Wages and Salaries ¹	3.2
Road and Bridge Construction ²	0.4
Non-residential Building ³	3.2
Consumer Prices ¹	2.5
Machinery and Equipment ²	1.4
Electricity and Street Lighting ⁴	18.9
Local Government Costs	2.9

Source: 1. Based on WA State Treasury forecasts
 2. WALGA estimated forecast
 3. Based on WT Partnership's 2014 'Review of Australian Construction Market Conditions'
 4. Based on the State Government's projected tariff increases from the 2014-15 Budget

While the 2015/16 forecast is 2.9%, it is recognised that it is, on average, 70% more costly for the Shire to undertake business in the Kimberley. This assumption was discussed at length with elected members to ensure that 70% was still considered to be reasonable as we move into 2015/16. Given that the Regional Price Index utilises a "basket of goods" based on the same commodity categories used by the ABS when calculating CPI, it is not reflective of local government business of maintaining roads, for example.

A Kimberley loading factor would generally be applied equating to an additional 2.03% (70% of 2.9%) therefore resulting in an increase in base costs of approximately 4.93%. This doesn't take into account the other increases associated with insurance, the 36.82% increase in street lighting tariffs (equating to approximately \$0.074 million for 2015/16), other electricity increases, water increases and ongoing loan principal and interest repayments that may be in excess of the 4.93% assumed.

In addition to the base cost impacts, there is also a capping in the funding to be 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 now capped at 2014/15 levels irrespective of the increased cost of undertaking these work programs.

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 \$5.965 million in 2014 alone. This amount is distributed as follows:

Asset Management Gap	
Buildings	\$2,243,132
Roads	\$2,103,515
Airport	\$522,848
Plant and Equipment	\$249,662
Drainage	\$197,517
Parks and Reserves	\$193,151
Other Infrastructure	\$454,692
TOTAL	\$5,964,517

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 as in 2014/15, 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 equivalent to 3% of the additional increase. During 2014/15 the funds set aside in the Asset Management Reserve were utilised for the road maintenance programs, and it is anticipated that this may be a similar outcome in 2015/16.

For the 2015/16 financial year, it is recommended that the Council adopt the following increases across the rating differential categories:-

Differential Rating Category	2014/15		2015/16				
	Rate In the Dollar (cents)	Minimum Payment	Multiplier	%age Increase on RID	Rate In the Dollar (cents)	Minimum Payment	Forecast Rates Revenue
GRV Residential	8.8623	1,034.00		6.9	9.4738	1,105.00	4,510,206
GRV Other Vacant	13.2935	1,034.00	1.5		14.2107	1,105.00	207,970
GRV Commercial	9.7485	1,034.00	1.3		12.3159	1,105.00	1,799,966
GRV Industrial	9.7485	1,034.00	1.2		11.3686	1,105.00	997,974
UV Rural Residential	0.9335	1,034.00		6.9	0.9979	1,105.00	510,416
UV Pastoral	2.9471	1,034.00		82.0	5.3637	1,105.00	473,681
UV Commercial/Industrial	0.6278	1,034.00		9.0	0.6843	1,105.00	77,001
UV Rural Agriculture 1	0.8878	1,034.00		9.0	0.9677	1,105.00	686,164
UV Rural Agriculture 2	0.6278	1,034.00		9.0	0.6843	1,105.00	392,343
UV Mining	25.7167	830.00		9.0	28.0312	1,105.00	484,217
UV Mining Vacant	N/A	N/A		-50.0	14.0156	553.00	80,813
UV Other	0.6006	1,034.00		6.9	0.6420	1,105.00	6,692

The proposed increase will generate \$10,227,443 in rates for 2015/16; an increase of \$1,005,552 from 2014/15. The recommended increase of 6.9% 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.

A 9% increase is recommended for UV Commercial/Industrial, UV Rural Agriculture 1, UV Rural Agriculture 2 and UV Mining based on a reassessment of the impact on infrastructure that these sectors have.

It was intended to also recommend a 9% increase in the UV Pastoral rating category however officers from the Valuer-General's office have indicated that the overall valuations of pastoral leases to apply from 1 July 2015 will be approximately 40% lower than that for the 2014/15 financial year. In order to achieve the overall 9% increase in rating yield for the UV Pastoral rating category, the rate in the dollar must be increased to compensate for the reduction in value.

The rates modelling proved to be difficult this financial year in relation to the UV Mining category in that the Minister cannot approve more than 50% of these properties imposed with a minimum payment. Many of the properties have very small valuations which means it is almost impossible to ensure that there are not more than 50% of these on minimum payments.

After discussions with officers from both the Valuer-General's office and the Department of Local Government and Communities, it was suggested to include a new rating category for those mining properties that may be considered vacant, by which the Minister may then consider exemptions for more than 50% of properties on minimum payments. It was highlighted during the discussion with the DLGC that the rates in the dollar for mining properties was going to be monitored for 2015/16 when seeking exemptions, particularly

given the downturn in the iron ore market. However, unlike the Pilbara, iron ore is not the major mining product generated from the East Kimberley, where there is the Argyle Diamond Mine, the largest diamond mine in the world, and other products including but not limited to gold, lead, zinc and bauxite. Hence, the iron ore economy, while it has had an impact on the East Kimberley during 2014/15, should not be the only factor considered.

For 2015/16 it is therefore proposed to separate mining properties into two (2) categories to ensure that there is not only an increase in the equity between those properties that are within the Mining category, but to ensure the rates imposed may be compliant with Ministerial approval required.

The first category UV Mining contains mining leases, petroleum exploration permits and general purpose leases, whereby the unimproved value is valued at 5 times the rent or fee payable for those leases, licences or permits under the relevant Act in accordance with section 4 of the *Valuation of Land Act 1978*. The new category of UV Mining Vacant contains exploration and prospecting licences whereby the unimproved value is equivalent to 2.5 times the fee payable for the licence under the relevant Act in accordance also with section 4 of the *Valuation of Land Act 1978*.

The -50% for the rate in the dollar and minimum payment proposed for the UV Mining Vacant rating category is utilising the UV Mining rating category amounts as the base, and suggesting that the rate in the dollar and minimum payment could be applied in the same manner for UV Mining Vacant as the unimproved value for the properties is derived, that is at 50% (or 2.5 times instead of 5 times).

In accordance with section 6.35 of the *Local Government Act 1995*, the local government is to ensure that it does not impose a minimum payment on more than 50% of the properties in each differential rating category. In the Shire's case, it may be argued that exploration and prospecting licences would meet the definition of vacant land in accordance with the *Valuation of Land Act 1978* which states that "vacant land means land on which there are no improvements other than merged improvements." Merged improvements are defined as "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." It is suggested that exploration and prospecting activities would do no more than undertake possibly merged improvements, and that these properties should be considered as vacant land.

Without creating the separate category to recognise that there is a clear difference between prospecting, exploring and actual mining, there is no mechanism to ensure that the rates model could be compliant with the legislation, even after looking at significant increases or decreases in the rate in the dollar given the extremely low valuations on the predominant number of properties within this category.

As part of establishing the rating model, it is recommended that 3% of the increase in rating income, being an estimated \$30,167 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 2014/15, and the Council also adopted this proposal as part of the Shire of Wyndham East Kimberley's 2014/15 Annual Budget.

Included as Attachment 2 is a workbook which models the proposed increases and 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 – including Appendix A
- Attachment 2 – 2015/16 Proposed Rating Model
- Attachment 3 – Confidential Advice from the Department of Local Government and Communities (provided under separate cover)
- Attachment 4 – Confidential Advice from McLeods Barristers and Solicitors(provided under separate cover)

VOTING REQUIREMENT

Simple Majority

OFFICER’S RECOMMENDATION 1

That Council:

- a. Endorses for advertising for a minimum of twenty-one (21) days and seeks public submissions on:
 - i. The Strategic Rating Policy that outlines the principles which underpin the proposed 2015/16 rating model, including the Objects of and Reasons for Differential Rates;
 - ii. The following proposed differential general rates and minimum payments to be applied from 1 July 2015 for the 2015/16 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	9.4738	1,105.00
GRV Other Vacant	14.2107	1,105.00
GRV Commercial	12.3159	1,105.00
GRV Industrial	11.3686	1,105.00
UV Rural Residential	0.9979	1,105.00
UV Pastoral	5.3637	1,105.00
UV Commercial/Industrial	0.6843	1,105.00
UV Rural Agriculture 1	0.9677	1,105.00
UV Rural Agriculture 2	0.6843	1,105.00
UV Mining	28.0312	1,105.00
UV Mining Vacant	14.0156	553.00
UV Other	0.6420	1,105.00

COUNCIL DECISION

Minute No. 10931

Moved: Cr B Robinson

Seconded: Cr D Learbuch

That Council:

- a. **Endorses for advertising for a minimum of twenty-one (21) days and seeks public submissions on:**
 - i. **The Strategic Rating Policy that outlines the principles which underpin the proposed 2015/16 rating model, including the Objects of and Reasons for Differential Rates;**
 - ii. **The following proposed differential general rates and minimum payments to be applied from 1 July 2015 for the 2015/16 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	9.4738	1,105.00
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UV Commercial/Industrial	0.6843	1,105.00
UV Rural Agriculture 1	0.9677	1,105.00
UV Rural Agriculture 2	0.6843	1,105.00
UV Mining	28.0312	1,105.00
UV Mining Vacant	14.0156	553.00
UV Other	0.6420	1,105.00

Carried 5/4

For: Cr J Moulden, Cr R Dessert, Cr D Learbuch, Cr B Robinson, Cr S Cooke

Against: Cr G Taylor, Cr K Wright, Cr D Spackman, Cr G King

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION 2

That Council notes:

- a. That approval from the Minister for Local Government and Communities will need to be sought subsequent to the consideration of public submissions for:
 - i. Imposing a minimum payment on the GRV Other Vacant rating category which result in more than 50% of the properties in this category being subject to minimum payments, in accordance with section 6.35(5) of the *Local Government Act 1995*; and
 - ii. Imposing a rate in the dollar for UV Mining, UV Mining Vacant and UV Pastoral 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*.
- b. That the 2015/16 rates in the dollar and minimum payments proposed, cannot be adopted by the Council for incorporation into the budget until after Ministerial approval has been granted.

COUNCIL DECISION

Minute No. 10932

**Moved: Cr B Robinson
Seconded: Cr G Taylor**

That Council notes:

- a. **That approval from the Minister for Local Government and Communities will need to be sought subsequent to the consideration of public submissions for:**
 - i. **Imposing a minimum payment on the GRV Other Vacant rating category which result in more than 50% of the properties in this category being subject to minimum payments, in accordance with section 6.35(5) of the *Local Government Act 1995*; and**
 - ii. **Imposing a rate in the dollar for UV Mining, UV Mining Vacant and UV Pastoral 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*.**
- b. **That the 2015/16 rates in the dollar and minimum payments proposed, cannot be adopted by the Council for incorporation into the budget until after Ministerial approval has been granted.**

Carried Unanimously 9/0

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION 3

That Council:

1. Approves the allocation of 3% of the additional rating revenue to be transferred to the Asset Management Reserve to be utilised for its stated purpose, being to “provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley”.

COUNCIL DECISION

Minute No. 10933

**Moved: Cr B Robinson
Seconded: Cr G Taylor**

That Council:

1. **Approves the allocation of 3% of the additional rating revenue to be transferred to the Asset Management Reserve to be utilised for its stated purpose, being to “provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley”.**

Carried Unanimously 9/0

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION 4

That Council:

1. Notes the legal advice received in relation to the option of imposing a specified area rate and endorses officer's investigating alternative options.

COUNCIL DECISION

Minute No. 10934

**Moved: Cr D Learbuch
Seconded: Cr G Taylor**

That Council:

- 1. Notes the legal advice received in relation to the option of imposing a specified area rate and endorses officer's investigating alternative options.**

Carried Unanimously 9/0



POLICY NO	CP-FIN 3200	
POLICY	Strategic Rating Policy	
RESPONSIBLE DIRECTORATE	Corporate Services	
RESPONSIBLE OFFICER	Director Corporate Services	
COUNCIL ADOPTION	Date: 02/09/2014	Resolution No: 10528
REVIEWED/MODIFIED	Date:	Resolution No:
	Date:	Resolution No:
REVIEW DUE	Date: May 2016	
LEGISLATION	<i>Local Government Act 1995 – Sections 6.26, 6.28, 6.33, 6.35</i> <i>Valuation of Land Act 1978</i>	
RELATED POLICIES	<ol style="list-style-type: none"> 1. Town Planning Scheme No. 7 Kununurra and Environs; 2. Town Planning Scheme No. 6 Wyndham Townsite 3. CP FIN-3208 Rates Exemptions for Charitable Organisations Policy (Non Rateable Land) 4. CP FIN-3209 Rates Concession Policy (Rateable Land) 5. CP FIN-3212 Rates and Charges Debt Collection Policy 	
RELATED PROCEDURES	N/A	

PURPOSE:

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*.

DEFINITIONS:

Gross Rental Value of land means the gross annual rental that the land might reasonably be expected to realize if let on a tenancy from year to year upon condition that the landlord were liable for all rates, taxes and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land...with further provisions outlined in the *Valuation of Land Act 1978*.

Land means lands, tenements and hereditaments, and any improvements to land, and includes any interest in land.

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.

Unimproved Value for land situated within a townsite is the site value of the land. In general this means the value of the land as if it were vacant with no improvements except merged improvements. For land outside a townsite it is valued as if it had no improvements. In this case the land is valued as though it remains in its original, natural state, although any land degradation is taken into account. Please refer to the *Valuation of Land Act 1978* for further criteria used when assessing unimproved values of land.

Vacant Land means land on which there are no improvements other than merged improvements.

POLICY STATEMENTS:

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.

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 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.

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.

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).

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

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.

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.

The exception to this statement applies to those properties classified as UV Mining Vacant on the basis that both the rate in the dollar and the minimum payment reflects a similar methodology as that applied in the *Valuation of Land Act 1978* when determining the unimproved valuations.

1.5. Rates Exemptions

The Council's *CP FIN-3208 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' *CP FIN-3209 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*.

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”.

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.

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 6.9% increase from 2013/14.

Rate in the dollar is 9.4738 cents. Minimum payment is \$1,105.00.

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*, and outlined in the definitions section of this Policy.

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.

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 14.2107 cents. Minimum payment is \$1,105.00.

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 12.3159 cents. Minimum payment is \$1,105.00.

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 11.3686 cents. Minimum payment is \$1,105.00.

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 0.9979 cents. Minimum payment is \$1,105.00.

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 5.3637 cents. Minimum payment is \$1,105.00.

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.

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 0.6843 cents. Minimum payment is \$1,105.00.

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 0.9677 cents. Minimum payment is \$1,105.00.

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 0.6843 cents. Minimum payment is \$1,105.00.

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 and encompasses mining leases, petroleum exploration permits and general purpose mining leases.

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 28.0312 cents. Minimum payment is \$1,105.00.

10. *UV – MINING VACANT*

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

Exploration and prospecting licences are considered to have a minimal impact on the cost of providing services, facilities and infrastructure across the Shire and could be considered to be vacant land and only when minerals are discovered is it anticipated that the property holder would seek to convert the property into a mining lease.

Many of the mining tenements for exploration and prospecting have very small values and with exploration licences, it is understood that there is a requirement for the licence holder to return half of the land back to the State each year, however there is no such requirement for prospecting licences. In order to ensure that there is some equity in the application of the rate in the dollar to these licences, a 50% reduction in comparison to the UV Mining rate in the dollar has been applied.

Rate in the dollar is 14.0156 cents. Minimum payment is \$553.00.

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, Mining or Mining Vacant to ensure that all property owners contribute to the provision of services, facilities and infrastructure.

Rate in the dollar is 0.6420 cents. Minimum payment is \$1,105.00.

EXPLANATORY NOTES:

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* and have been outlined in the definitions section of this Policy.

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 1995* as outlined above and the Council's *CP FIN-3208 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.

SCOPE AND 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 —*
 - (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.*
- (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*
 - (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.*
- (4) *If during a 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.*
- (5) *A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1)(a) came into operation¹ is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.*

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; and*
- (b) *to land rated on unimproved value; and*
- (c) *to each differential rating category where a differential general rate is imposed.*

TRANSITIONARY PERIOD

As outlined within the objects of and reasons for differential rates within this Policy, the UV Rural Residential, UV Commercial/Industrial are intended to be transitional differential rating categories 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, commercial, industrial and/or tourism and the land owners should have been contributing more equitably to these costs.

Council therefore commits to continuously working through this process.

RISK:

Risk: Inability to fund the infrastructure gap.

Control: Develop LTFFP to ensure critical assets maintained in Annual Budgets.

Risk: Inability to deliver levels of service expected by the community.

Control: Current budget and service levels.

Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Control: Review policies and procedures in accordance with review schedule.

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	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	X	GRV Residential
Grouped Dwelling	AA	X	SA	AA	AA	X	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	X	GRV Residential
Residential Building	AA	X	SA	SA	SA	X	SA	X	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	X	X	X	GRV Commercial
Community Service Depot	AA	X	X	AA	AA	P	P	AA	AA	AA	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	X	X	X	GRV Commercial
Day Care Centre	P	AA	X	SA	SA	X	SA	X	X	X	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	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	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	X	X	X	GRV Commercial
Medical Centre	P	P	X	SA	SA	X	P	X	X	X	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	X	X	X	GRV Commercial
Public Worship	P	X	X	SA	SA	X	X	X	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	X	X	X	GRV Commercial
INDUSTRIAL																		
Abattoir	X	X	X	X	X	X	X	SA	X	AA	SA	X	X	X	X	X	X	GRV Industrial
Boat Building Facility	X	X	X	X	X	P	SA	X	AA	X	X	X	X	X	X	X	X	GRV Industrial
Factory Units	X	X	X	X	X	P	P	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial
Fuel Depot	X	X	X	X	X	AA	AA	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial
Industry: General	X	X	X	X	X	AA	AA	X	X	X	X	X	X	X	X	X	X	GRV Industrial
Light	X	X	X	X	X	P	AA	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial
Service	X	X	X	X	X	P	AA	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial
Extractive	X	X	X	X	X	X	X	SA	X	AA	AA	X	X	X	X	X	X	GRV Industrial
Hazardous	X	X	X	X	X	X	X	SA	X	X	X	X	X	X	X	X	X	GRV Industrial
Noxious	X	X	X	X	X	X	X	SA	X	X	X	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	X	X	X	GRV Industrial
Motor Wrecking	X	X	X	X	X	AA	X	X	X	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	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

PREDOMINANT USES TO BE LIMITED TO THOSE 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 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	
RURAL																	
Piggery	X	X	X	X	X	X	X	X	X	AA	AA	X	X	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.	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
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	
RECREATION								
Equestrian Centre	X	X	X	P	P	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.	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
Public Amusement	AA	P	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
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		

Differential Rates	2014/15 Budget				2015/16 Proposed				Overall Increase In Rates 15/16	Average Rates Payable	Average Valuation	
	Rate/Min	No. Properties	Valuations	Total Rates	Multiplier	% increase in RID	Rate/Min	No. Properties				Valuations
GRV Residential	8.8623	1,600	46,794,384	4,147,059		6.90%	9.4738	1,607	47,105,604	4,462,691	2,777	29,313
GRV Other Vacant	13.2935	24	426,850	56,743	1.5000		14.2107	34	600,360	85,315	2,509	17,658
GRV Commercial	9.7485	129	14,611,445	1,424,401	1.3000		12.3159	158	14,673,377	1,807,164	11,438	92,869
GRV Industrial	9.7485	164	8,620,645	840,386	1.2000		11.3686	166	8,710,325	990,239	5,965	52,472
UV Rural Residential	0.9335	185	51,149,000	477,476		6.90%	0.9979	185	51,149,000	510,416	2,759	276,481
UV Pastoral	2.9471	24	14,647,919	431,689		82.00%	5.3637	24	8,790,035	471,471	19,645	366,251
UV Commercial/Industrial	0.6278	35	13,362,120	83,887		9.00%	0.6843	36	13,662,120	93,490	2,597	379,503
UV Rural Agriculture 1	0.8878	76	64,296,200	570,822		9.00%	0.9677	76	70,678,309	683,954	8,999	929,978
UV Rural Agriculture 2	0.6278	109	57,287,000	359,648		9.00%	0.6843	109	57,335,000	392,343	3,599	526,009
UV Mining	25.7167	65	1,983,154	510,002		9.00%	28.0312	38	1,605,219	449,962	11,841	42,243
UV Mining Vacant	-	-	-	-		-50.00%	14.0156	20	422,717	59,246	2,962	21,136
UV Other	0.6006	4	7,246,000	43,519		6.90%	0.6420	2	526,000	3,377	1,688	263,000
Subtotal		2,415	280,424,717	8,945,632				2,455	275,258,066	10,009,669	1,064,037	
Minimum												
GRV Residential	1,034.00	41	326,574	42,394		6.90%	1,105.00	43	350,854	47,515	1,105	8,159
GRV Other Vacant	1,034.00	105	429,250	108,570		6.90%	1,105.00	111	436,090	122,655	1,105	3,929
GRV Commercial	1,034.00	49	393,865	50,666		6.90%	1,105.00	17	83,325	18,785	1,105	4,901
GRV Industrial	1,034.00	8	41,275	8,272		6.90%	1,105.00	7	30,875	7,735	1,105	4,411
UV Rural Residential	1,034.00	-	-	-		6.90%	1,105.00	-	-	-	-	-
UV Pastoral	1,034.00	2	58,361	2,068		6.90%	1,105.00	2	58,361	2,210	1,105	29,181
UV Commercial/Industrial	1,034.00	7	570,900	7,238		6.90%	1,105.00	7	570,900	7,735	1,105	81,557
UV Rural Agriculture 1	1,034.00	2	50,000	2,068		6.90%	1,105.00	2	50,000	2,210	1,105	25,000
UV Rural Agriculture 2	1,034.00	-	-	-		6.90%	1,105.00	-	-	-	-	-
UV Mining	830.00	65	99,524	53,950		33.10%	1,105.00	31	42,833	34,255	1,105	1,382
UV Mining Vacant	-	-	-	-		-50.00%	553.00	39	54,825	21,567	553	1,406
UV Other	1,034.00	1	800	1,034		6.90%	1,105.00	3	3,300	3,315	1,105	1,100
Subtotal		280	1,970,549	276,260				262	1,681,363	267,982	- 8,278	
Total		2,695	282,395,266	9,221,892				2,717	276,939,429	10,277,651	1,055,759	

3% of Increase for Asset Mgmt \$ 31,673

Average Payable Excl. Minimum Pmts (estimate)				Reference
Differential Rating Category	2014/15 \$	2015/16 \$	Increase / (Decrease) \$	
GRV Residential	2,592	2,777	185	
GRV Other Vacant	2,364	2,509	145	
GRV Commercial	11,042	11,438	396	
GRV Industrial	5,124	5,965	841	
UV - Rural Residential	2,581	2,759	178	
UV - Pastoral	17,987	19,645	1,658	1
UV Commercial / Industrial	2,397	2,597	200	
UV - Rural Agriculture 1	7,852	8,999	1,148	
UV - Rural Agriculture 2	3,300	3,599	300	
UV - Mining	7,846	11,841	3,995	2
UV - Other	3,255	1,688	- 1,567	3

Note:-
 1. The table above includes the 10 properties that currently have Rates Concessions approved. The overall impact of the Concessions for 2015/16 based on the proposal will be a reduction in rating revenue of \$48,710, resulting in an overall increase in rating revenue of \$1,007,049 (compared to \$1,055,759 shown above).
 2. The valuations for UV Pastoral have an estimated 40% reduction included in the table above. This will be confirmed upon receipt of the valuation schedules and adjusted accordingly.

- 1 - UV Pastoral: The assumed 40% reduction in valuations may be distorting these amounts and will be confirmed upon receipt of the valuation schedules,
- 2 - UV Mining: The creation of the new UV Mining Vacant category for 2015/16 will distort these amounts.
- 3 - UV Other: Amalgamations and transfer of properties to UV - Rural Ag 1 category for 2015/16 are distorting the amounts.

13. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

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

Nil

16. MATTERS BEHIND CLOSED DOORS

Nil

17. CLOSURE

The Shire President declares the meeting closed at 5.11pm