



2020-2021 Rating Strategy

Reviewed June 2020

A place for all

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1.0 Executive Summary

Council must determine the fairest and most equitable rating system from within the parameters established in the *Local Government Act 1989*.

Rates are the primary source of income for Council and other revenue sources include fees, fines, grants from Federal and State Governments, proceeds from the sale of assets, interest earned on investments and, where appropriate, borrowings.

Developing a rating strategy requires Council to strike a balance between competing priorities for Council services and infrastructure and to come up with a mixture of rates and charges (a Rating System) that provides the revenue needed for ongoing financial sustainability.

The key platforms to the current approach to rating at Council include:

Section	Description
Property Valuation (section 5)	Council applies the Net Annual Value (NAV) as the valuation methodology to levy Council rates. A general revaluation of all properties will be completed every year by Valuer General Victoria and supplementary valuations will be performed between each revaluation cycle.
Limited Rating Differentials (section 6)	Council applies limited differential rating as its rating system. <ul style="list-style-type: none"> • a General Rate for Residential, Commercial and Industrial use • a Farm Rate for Farming use
Service Charges & Municipal Charges (section 7)	A waste services charge will apply to all properties that are receiving a waste service from Council. The garden waste bin charge will continue to be an optional user-pays-service for the collection and disposal of green waste materials. There currently is no municipal charge applied.

Section	Description
Special Rates & Charges (section 8)	<p>There are no new special charges proposed for the coming rating year.</p> <p>Special rates will continue to be raised for marketing schemes for the Bundoora, Lalor and Thomastown retail precincts.</p>
Rate Payment Options (section 9)	<p>Council must allow rates to be paid by four gazetted instalments with the due dates for each as follows:</p> <ul style="list-style-type: none"> • 1st Instalment due – 30 September • 2nd Instalment due – 30 November • 3rd Instalment due – 28 February • 4th Instalment due – 31 May <p>In addition, Council will offer:</p> <ul style="list-style-type: none"> • A lump sum payment option by 15 February. • 18 fortnightly payments only on application by 31 August and covering the same payment period of the 4 gazetted instalments option. • 9 monthly payments only on application by 31 August and covering the same payment period of the 4 gazetted instalments option. <p>Direct debit from a nominated account is available on application by 31 August.</p>
Financial Hardship consideration (section 10)	<p>Council recognises there are cases of genuine financial hardship and assessment will be based on compassion, fairness, confidentiality and compliance with statutory requirements.</p>
Concessions/Rebates (section 11)	<p>Council will</p> <ul style="list-style-type: none"> • Continue to provide a rebate for sustainable land management practices. • Provide rate relief to the Melbourne Wholesale Markets for 5 years from the commencement of trading. • Continually review the suitability of concessions and/or rebates without causing inequality.

2.0 What is a Rating Strategy?

A rating strategy is the method by which Council systematically considers factors of importance that inform its decisions about the rating system. The rating system determines how Council will raise money from properties within the municipality.

The rating strategy does not influence the total amount of money to be raised, only the share of revenue contributed by each property. The rating system comprises of the valuation base for each property and the actual rating instruments allowed under the Local Government Act to calculate the property owner's liability for rates.

This Rating Strategy is based on the premise of:

- Providing sufficient funding to maintain a broad range of quality services and well-designed and constructed capital works that meet current and future needs
- Achieving a “smoothing out” of the rates levied to provide the community with a degree of certainty with regard to predictable and affordable future rate increases.

The following are the foundations for the Rating Strategy:

- Apply Net Annual Value as the valuation methodology to levy Council rates
- Apply two of the three available differential rates for NAV rating (Residential and Farm)
- Apply a discount on farming properties
- Review the rating structure following each biennial valuation
- Continue to offer an optional garden waste bin service
- A separate waste charge was introduced in 2018/19. This charge will continue in 2020/21.
- No municipal charge
- Apply the mandatory four instalments payment option
- Provide alternative payment options
- Continue to offer a sustainable land management rebate to ratepayers who are eligible
- Consider applications for financial hardship assistance based on current guidelines.

3.0 Financial Management Principles

Council must make decisions about how much of the cost of specific services is to be funded by users/consumers and how much is to be funded generally by ratepayers. There are some major practical considerations that will influence what type of services will attract fees and charges. Most important is whether the services being considered are either entirely or partially “public goods”.

Public Goods

Public goods are services that provide a broad and often unquantifiable benefit to the community rather than a particular benefit to individuals, businesses, specific groups or individual properties. The characteristics of “public goods” include:

- The use of or enjoyment by one person does not diminish their availability to, or enjoyment by, others (that is, they are non-rival); and
- It is not practical to exclude access to them (that is, they are non-excludable).

Examples include roads and parks and public toilets.

Private Goods

Private goods are those goods which are both rival in consumption (that is, one person’s use diminishes its availability or enjoyment by others) and excludable, ie preventing those who have not paid for it from using the good or consuming its benefits.

Examples include childcare centres, leisure centres and use of community halls.

Generally, Council should fund “Private Goods” through user charges and fund “Public Goods” through rates. However, it is often difficult to define local government services as either purely public goods or purely private goods, and most will lie somewhere on the spectrum between the two. This inevitably results in a large number of Council services, although having income from user fees, being subsidised by rates.

Rates are levied on each property owner based on the value of their property and are calculated as follows:

Property Value X Rate in the dollar = Council rates

Example: \$25,000 X 0.05144296 = \$1,286.07

In the example the “rate in the dollar” for a residential property is 0.05144296 and when applied to a property net annual value of \$25,000, the rates payable would be \$1,286.07.

Rates are in the form of a general-purpose levy and the benefits that a ratepayer may receive will not necessarily be to the extent of the rates paid in any one year. Benefits are consumed in different quantities and types over the lifecycle of the ratepayer, e.g. maternal and child health, libraries and aged care, local laws, roads and footpaths.

Council's practices and decisions regarding rating are underpinned by:

- Accountability, transparency and simplicity
- Efficiency, effectiveness and timeliness
- Equitable distribution of the rate burden across the community according to assessment of property wealth
- Consistency with Council's strategic, corporate and financial directions and budgetary requirements
- Compliance with relevant legislation.

Some of the services that Council provides include:

- Land-use planning, development and building control and assessment
- Environmental health (food and public health, noise and nuisance inspection)
- Fire prevention (building inspection / fire prevention)
- Dog and cat management and control
- Traffic and parking regulations
- Community leadership and advocacy / community development programs
- Services for the aged including respite, meals delivery and home help and community transport
- Sporting and leisure centres including gyms, swimming pools and community centres
- Festivals and events and arts spaces, libraries with internet access
- Parks, gardens, playgrounds and street lighting
- Cycling tracks, road and footpath construction and maintenance
- Skate parks, sporting and recreation ovals, courts and facilities
- Stormwater and drainage management
- Youth and family services including maternal and child health, immunisation, child care
- Waste and recycling collection and disposal and water conservation.

4.0 Rating Framework

The *Local Government Act 1989* stipulates that the primary objective of a Council is to endeavour to achieve the best outcomes for the local community while considering the long-term and cumulative effects of decisions. In seeking to achieve its primary objective, a Council must have regard to several facilitating objectives, including:

- Promoting the social, economic and environmental viability and sustainability of the municipal district
- Ensuring that resources are used efficiently and effectively, and services are provided in accordance with best value principles to best meet the needs of the local community
- Improving the overall quality of life of people in the local community
- Promoting appropriate business and employment opportunities to ensure that services and facilities provided by the Council are accessible and equitable
- Ensuring the equitable imposition of rates and charges
- Ensuring transparency and accountability in council decision-making.

In developing a Rating Strategy due regard is also given to:

- **Local Government (Planning and Reporting) Regulations 2014**

These regulations set out the information to be disclosed in Council's annual budgets in relation to rates and charges.

- ***Valuation of Land Act 1960***

For the purpose of the Local Government Act and its rating provisions, the Valuation of Land Act is the principal legislation that relates to determining property valuations.

- **Developing a Rating Strategy: A Guide for Councils and A Rating Strategy: An Example**

In 2004, the Department for Victorian Communities (now the Department of Transport, Planning and Local Infrastructure) and the MAV published a best practice guide to provide councils with guidance on how to apply the legislation.

In considering what rating approaches are equitable Council must deal with all facets of the rating structure, including valuation, budgetary requirements, differential rating, government taxation and concessions, collection and hardship considerations. In aspiring to balance service levels in accordance with the needs and expectations of the community it must set rating or taxation levels to adequately resource its roles and responsibilities.

Public finance theory sets three major criteria for successful taxation policy, or in this case, rating policy:

- **Equity** - including both horizontal and vertical equity. Horizontal equity means that those in the same position (e.g. with the same property value) should be treated the same. Vertical equity in respect to property taxation means that higher property values should incur higher levels of tax.
- **Efficiency** - meaning that in a technical sense the tax should not unduly interfere with the efficient operation of the economy. For Local Government the tax should be consistent with the major policy objectives of Council.
- **Simplicity** - for both administrative ease (and therefore lower cost) and to ensure that the tax is understood by taxpayers. The latter ensures the system is transparent and capable of being questioned and challenged by ratepayers.

In adopting a limited differential rating structure (Section 161A of the Local Government Act), Council considers that it will contribute to the equitable and efficient carrying out of its functions.

4.1 Rate capping

Council is required to adhere to the *Local Government Amendment (Fair Go Rates) Act 2015* and prepare a budget on the basis of applying an average rate cap fixed by general Order. In 2020-2021, the rate cap is 2 per cent.

The average rate cap sets the maximum allowable percentage that Council can increase its average rates per property from one year (base) to the next (capped year). To calculate the average rates per property in the base year, Council must calculate the 'base average rate'. To calculate the average rates per property in the capped year, a council must calculate the 'capped average rate'. Council's capped average rate must not exceed the base average rate by more than the average rate cap set by the general Order.

A working example of the rates capping calculation for 2020-2021.

Rate Revenue (Base Year)	A	\$154,466,634
Rates Cap 2020-2021	B	2.0%
Rates increase	(AxB) = C	\$3,089,332.68
Rate Revenue (Capped Year)	(A+C) = D	\$157,555,966.68

The rates cap only applies to general rates, not to other revenue such as service rates and charges (waste collection), special rates and charges, or revenue in lieu of rates. However, there is scope for the Minister to extend the application of the rate cap to other rates or charges in future years.

Council will not apply to the Essential Services Commission for a special Order to increase the Council's average rate cap for 2020-2021.

5.0 Property Valuation

The *Local Government Act 1989* and the *Valuation of Land Act 1960* are the principle Acts in determining property valuations. Generally, each occupancy on rateable land can be valued and rated. Contiguous areas of vacant land with more than one title in the same ownership may be consolidated for rating purpose.

Council may adopt one of the following three valuation methodologies.

- **Site Value:** the value of the land plus any improvements which permanently affect the amenity or use of land, such as drainage works, but excluding the value of buildings and other improvements. Also referred to as the unimproved market value of the land.
- **Capital Improved Value:** the land and other improvements, including the house, other buildings and landscaping.

- **Net Annual Value:** the value of the rental potential of the land, less the landlords' outgoings (such as insurance, land tax and maintenance costs). For residential and farm properties this must be set at 5% of the capital improved value (Valuation of Land Act – Section 2).

Council currently uses the Net Annual Value of each rateable property in determining the rates charged as it provides the most simple, consistent and transparent basis of distribution of rates across the municipality. Council will periodically review the possibility of changing the rating base from Net Annual Value.

5.1 Valuation process

The Valuer General Victoria is now required to conduct a revaluation of all properties every year.

The Valuer General Victoria has a statutory requirement to conduct a review of property values based on market movements and recent sales trends.

The Valuer General Victoria has the responsibility to undertake a physical inspection of some properties during each revaluation. Other valuations are derived from complex formulas based on sectors, sub market groups, property condition factors (including age, materials and floor area), influencing factors such as locality and views, and land areas compared to sales trends within each sector / sub-market group. The municipality has defined sub-market groups of homogeneous property types which are reviewed during the revaluation process.

The Valuer General Victoria determines the valuations according to the highest and best use of a property.

5.2 Supplementary valuation process

Supplementary valuations are returned by the Valuer General Victoria during the financial year when a significant change to the valuation occurs. The most common causes for supplementary valuations are:

- Construction of a new dwelling or building
- Further material improvement to an existing dwelling or building
- Subdivision of a property
- Consolidation of properties.

Council will send a Supplementary Rate Notice to property owners to advise them of the valuation change and the resultant impact on the rates payable.

5.3 Objections to property valuation

The *Valuation of Land Act 1960* provides that an objection to the valuation may be made each year within two months of the issue of the annual or supplementary rates notice. Objections must be dealt with in accordance with the Valuation of Land Act – Division 3 Sections 16-21.

Council will continue to advise ratepayers via the Rate Notice of their right to object and appeal the valuation. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment.

5.4 No windfall gain

There is a common misconception that if a property valuation rises then Council receives a ‘windfall gain’ with additional income. This is not the case.

The revaluation process results in a redistribution of the rate load across all properties in the municipality. Any increase in the total valuation of the municipality is offset by a reduction to the rate in the dollar (ad valorem rate) used to calculate the rate for each property.

6.0 Limited Rating Differentials

The City of Whittlesea has utilised the Net Annual Value system for rating purposes for many decades.

In accordance with section 161A of the Local Government Act Council will continue with the use of the following limited differentials:

- **General rate** for all rateable properties; and
- **Farm rate** for all properties that qualify as farm land under section 2 of the *Land Valuation Act 1960*.

The effective rates in the \$ for the current rating year are shown in **Schedule 1**. The farm rate is presently set at 40% less than the general rate.

Council believes that a lesser rate is necessary to support our farmers as rising property values in a ‘growing’ municipality do not always equate to increased income producing capability for farmers. Council will continue to monitor the level of the discount offered on land used for farming purposes.

Council considers this a simple and transparent rating model to achieve an equitable and efficient means of carrying out Council functions.

7.0 Services Charges & Municipal Charges

7.1 Service Charges

The Local Government Act allows Council to declare annual service charges for any combination of the following services, on the basis of any criteria specified by the Council:

- Provision of a water supply
- Collection and disposal of refuse
- Provision of sewerage services
- Any other prescribed service

Council levies a waste services charge as shown in **Schedule 1** that appears on the rate notice. The waste charge covers external contractors' cost for garbage and recycling services for residential properties and garbage services for commercial and industrial properties.

Hard waste and bundled branches collection and rates notice voucher services (timber, green waste, brick, rubble and landfill) continues to be funded by general rates with the provision of:

- One hard waste voucher (land fill levy payable to operator)
- Four timber waste vouchers
- Four green waste vouchers
- Two brick and rubble vouchers.

Council also offers an optional garden waste bin service that is billed annually and shown on a property owner's rate notice when they elect to use this service.

The charge for a 240 litre garden waste bin is shown in **Schedule 1**. The bin will continue to be collected fortnightly.

7.2 Municipal Charges

Under section 159 of the Local Government Act, Council may apply a flat municipal charge to each rateable property to allow Council to recover part of the administrative operating costs.

The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge. However, administrative programs for finance, asset management, information systems, corporate records, human resources and governance are presently supported by rates income.

Council does not intend to introduce a municipal charge to defray some of its administrative costs as this is incorporated in the General and Farm rate.

8.0 Special Rates and Charges

Special rates and special charges are covered under Section 163 of the Local Government Act and enable Council to declare a special rate or special charge or a combination of both for the purposes of:

- Defraying any expenses; or
- Repaying with interest any advance made or debt incurred or loan raised by Council;

in relation to delivering a special benefit to specific person/s that are required to pay the special rate or special charge.

There are detailed procedural requirements that Council must follow when considering the introduction of a special rate or charge. Council is particularly mindful that a special benefit does in fact exist to those that will be levied the special rate or charge.

There are no new **special charges** planned for the coming rating year.

The City of Whittlesea presently applies a special rate for marketing schemes for some retail precincts. The purpose of these schemes is to ensure the future prosperity and viability of these commercial centres.

These special rates are raised to assist business associations in carrying out marketing and business development activities within their retail precincts.

The following **special rates** will continue to be raised in the coming rating year:

Bundoora Square Marketing and Business Development Special Rate

7-year scheme (1 July 2018 – 30 June 2025)

Lalor Marketing and Business Development Special Rate

7-year scheme (1 July 2019 – 30 June 2026)

Thomastown Shopping Centre Marketing and Business Development Special Rate

7-year scheme (1 July 2018 – 30 June 2025)

9.0 Collection of Rates and Charges

In accordance with Section 167(1) of the Local Government Act, Council must allow a person to pay their rates and charges in four instalments and the instalments are due and payable on the dates fixed by the Minister as published in the Government Gazette.

Section 167(2A) provides that a Council may also allow a person to pay their rates and charges in a lump sum. City of Whittlesea offers the lump sum option with the Government gazetted due date of 15 February.

In addition, Council provides fortnightly and monthly payment options covering the same payment timeframe of the four gazetted instalments option.

9.1 Payment options

Option 1 - Quarterly instalments

1st Instalment due – 30 September
2nd instalment due – 30 November
3rd Instalment due – 28 February
4th Instalment due – 31 May

Option 2 - Lump sum payment by 15 February

Option 3 - 18 fortnightly instalments

Not available to ratepayers with overdue rates and charges.
Applications must be made annually by 31 August.

Option 4 - 9 monthly instalments

Not available to ratepayers with overdue rates and charges.
Applications must be made annually by 31 August.

Direct Debit

Not available to ratepayers with overdue rates and charges.
New applications must be made by 31 August.
Direct debit can be made from a nominated account.

9.2 Payment channels

The following payment channels are available throughout the year:

- **Australia Post**
 - o Over the counter
 - o 24 hour phone
 - o Secure payment web page
- **Bpay**
 - o Secure banking web page
 - o 24 hour phone
- **City of Whittlesea**
 - o Secure eService web page
 - o 24 hour phone
 - o Mail
 - o Council Office Cashier

9.3 Unpaid rates and charges

In accordance with Section 172 of the Local Government Act Council will charge interest on unpaid rates and charges in accordance with the rate fixed under Section 2 of the *Penalty Interest Rate Act 1983*.

The penalty interest rate applicable under the Local Government Act is determined by the rate ruling on 1 July each year.

The penalty interest will be applied after the due date of an instalment. For lump sum payers, the interest penalty will be applied after the due date of the lump sum, but calculated on each of the instalment amounts that are overdue from the day after their due dates. In all cases interest penalty will continue to accrue until all amounts are paid in full.

9.4 Debt recovery

Final notices are forwarded to ratepayers requesting payment or inviting ratepayers to make arrangements to pay their outstanding debt.

If no payment is forthcoming or no arrangements have been made to pay the debt, Council will pursue the recovery of outstanding rates and charges through its debt collection agent.

Any costs incurred during the recovery process are added to the amount outstanding. Council will also make every effort to contact ratepayers at their correct address but it is the ratepayer's responsibility to properly advise Council of their correct mailing details and contact number/s.

An accumulation of three or more years of rates and charges debt enables Council to initiate sale proceedings of the rateable property in accordance with s181 of the *Local Government Act 1989*.

10.0 Financial Hardship Consideration

The City of Whittlesea recognises there are cases of genuine financial hardship requiring respect and compassion in special circumstances.

Council will assess financial hardship applications by taking into account the principles of fairness, integrity, confidentiality and compliance with statutory requirements, whilst being empathetic in the process.

11.0 Rebates and Concessions

Section 169 of the Local Government Act provides Council with the ability to grant rebates or concessions on rates and charge –

- To assist proper development of the municipal district
- To preserve buildings or places in the municipal district that have a historical or environmental interest
- To restore or maintain buildings or places of historical, environmental, architectural or scientific importance in the municipal district
- To assist the proper development of part of the municipal district.

In addition, section 171(4) of the Local Government Act provides Council with the ability to waive rates to eligible recipients in accordance the *State Concessions Act 2004* provided that the rateable or part of rateable land by the applicant is that person's sole or principal place of residence.

11.1 Sustainable land management rebate

Council's Sustainable Land Management Rebate Scheme is an incentive program designed to support and encourage responsible land management on private properties in the municipality. It provides a rate rebate to eligible ratepayers for two consecutive years.

The scheme aims to enhance and protect agricultural and environmental values in the rural areas by working in partnership with local landholders. It seeks to encourage an ongoing commitment to more sustainable land management practices, aiming for an overall improvement on properties and in the environment.

The criteria for eligibility:

- Properties that are greater than 8 hectares in size
- Land must have Green Wedge Zone, Green Wedge A Zone or Rural Conservation Zone of >50% of the property size
- Landholders must commit to two sustainable land management actions for a period of two years; one of which must be environmental and noxious weed control. Other commitments include:
 - i. Protection and enhancement of remnant vegetation through fencing, revegetation
 - ii. Integrated pest animal control
 - iii. Soil erosion / salinity mitigation
 - iv. Protection and enhancement of waterways / wetlands / farm dams.

Properties assessed by Council Officers as meeting the above criteria will receive a rebate for two consecutive rating periods as shown in **Schedule 1**.

11.2 Melbourne Wholesale Markets rebate

On 8 April 2014 Council resolved to provide an annual rate rebate for five consecutive rating years to the relocated Melbourne Whole Markets to take effect from the commencement of trading.

The market is an important part of the State's economic infrastructure, with an annual turnover in excess of \$1.6 billion. The core of the precinct at 325D Cooper Street, Epping will be the relocated Melbourne Wholesale Fruit and Vegetable Market and National Flower Centre currently located in Footscray Road in West Melbourne.

The considerable economic benefits to be gained from the relocation of the Melbourne Wholesale Markets to Epping, both for the Whittlesea municipality and broader Northern Melbourne Region economy, can be summarised as:

- Direct employment across a range of skills
- Indirect (multiplier) jobs associated with allied industries and resourcing industries
- Infrastructure improvements
- Positive impact on property values
- Access to rainwater capture
- Higher educational investment

11.3 Pensioner concession

A Rate concession may be available to

- Pensioners; or
- War widows and returned servicemen on a War Pension with a total and permanent incapacity.

Proof of eligibility is provided by Pensioner Concession Cards but not extended to Health Care cardholders.

Eligible pensioners may gain a concession of up to 50 per cent of their total rates and charges, up to a maximum as stipulated by the State Government.

Councils have in recent times been requested to consider Ministerial Guidelines advocating a reduction in the rate burden on Retirement Villages through use of a reduced differential rate. This option is not available to a NAV rating Council such as the City of Whittlesea.

It is worth noting that Retirement Villages receive Council services and access community infrastructure in the same way as other residents. In particular,

retirement village residents can access Council provided aged services that are heavily subsidised by rates.

Furthermore, rates are a type of tax and not a fee for service. Rates are required to subsidise the delivery of services and capital works that would otherwise be unaffordable if charged on a case by case basis.

The current rate concessions are shown in **Schedule 1**.

No further concessions are available to eligible pensioners but Council will review this position periodically.

12.0 Fire Services Property Levy

Effective from 1 July 2013 Council is an appointed collection agent for the State Government Fire Services Levy.

Council is required to calculate and collect a levy from all land within the Whittlesea municipality unless specifically exempt, ie Commonwealth owned land or State Government owned land.

The applicable levies are shown in **Schedule 1**.

13.0 Further Information

For further information on the City of Whittlesea Rating Strategy please call Revenue Services on 9217 2105.

Free Telephone Interpreter Service

العربية	9679 9871	Italiano	9679 9874	ਪੰਜਾਬੀ	9679 9879	Tiếng Việt	9679 9878
Ελληνικά	9679 9873	Македонски	9679 9875	தமிழ்	9679 9879	Other	9679 9879
हिंदी	9679 9879	简体中文	9679 9857	Türkçe	9679 9877		

Schedule 1

The following are effective for the 2020-2021 rating year.

Rates and charges

	Rate/Charge
General rate	\$0.05144296
Farm rate	\$0.03086578
Residential/farm waste charge	\$112.70
Commercial/industrial waste charge	\$172.60
Garden waste bin charge (optional service)	\$77

Pensioner concessions

Rates	\$241
Fire Services Levy	\$50

Sustainable land management rebates

8-50 hectares	20%
>50 hectares	30%

Fire services levies

Property Sector	Fixed Charge	Variable Levy
Residential	\$113	0.000054
Commercial	\$230	0.000611
Industrial	\$230	0.000879
Primary production	\$230	0.000190
Public benefit	\$230	0.000054
Vacant (excluding vacant residential land)	\$230	0.000118