

SHIRE OF WESTONIA RATES INFORMATION

Council rates are a contribution each property owner makes towards the cost of providing facilities and services in the Shire of Westonia.



Rates – General Information What Are Rates?

Rates are a property tax levied on the land value (as determined by the Valuer General). There are two types of rates - ordinary and special. Council must levy ordinary rates on the following land categories reflecting the dominant use of the land - residential, farmland and business. The Westonia Shire Council's rating structure is based on a two-part structure consisting of an ad-valorem amount and a base amount.

Why Have Rates?

The Westonia Shire Council needs income to carry out services for the local community. The main sources of Council's income are rates, fees and charges, grants, borrowings and investments. Council is required by law to impose rates but has considerable flexibility in working out the mix of income sources.

Differential Rates

The budget also contains the following provisions from last year

Rate Category	Valuation	Increase (Reduction)
GRV Residential	673,622	0%
GRV Mining	1,305,800	0%
UV Rural	44,829,700	(0.21%)
UV Mining	169,226	(21.5%)

Valuations

Differential Rate Explanation

Including objects and reasons for the current rating structure

This Statement is published by the Shire of Westonia in accordance with Section 6.36 of the Local Government Act 1995 to advise the public of its objectives and reasons for implementing differential rates.

The purpose of levying of rates is to meet Council's budget requirements in each financial year in order to deliver services, facilities and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.36 of the Local Government Act provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Westonia. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, services and infrastructure to the entire community and visitors to the area.

Under section 6.36 of the Local Government Act 1995, Council is required to give local public notice of the intention of council to impose differential rates or a minimum payment under a differential rate category. Local public notice includes publishing in a newspaper circulating in the district, exhibiting on the notice board of the local government office and exhibiting on the noticeboard of the library inviting submissions in respect of the following information, for a minimum of 21 days (closing 27 May 2021); No submissions were received. Council Advertised the following rates:

Rate Category	Cents in the \$
General GRV	7.2218
Mining GRV	20.5362

Gross Rental Value (GRV)

The Local Government Act 1995 provides that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately every five years and provides a GRV. The current valuation is effective from 1 July 2020. Interim valuations are provided regularly to council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances council recalculates the rates for the affected properties and issues interim rate notices.

Rate Category	Cents in the \$
General GRV	7.2218
Mining GRV	20.5362
Mining UV	1.6256
UV	1.6256

GRV- General Rate

All land within the Shire used for non-rural purposes (GRV) is rated using a uniform GRV Rate. The uniform rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to land valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the Budget, as well as the GRV-General category forms the basis for calculating all other GRV differential rates.

Unimproved Values (UV)

The local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams, etc. Interim valuations are provided regularly to council by the Valuer General for properties where changes have occurred during the year (ie subdivisions of property, amalgamations and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices. It is considered that for this financial year the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use and therefore the need for a differential rate is not deemed necessary.

GRV Differential Rate - Mining

The Local Government Act provides for rural use properties used for mining, exploration or

prospecting purposes are assigned a Gross Rental Value supplied and reviewed by the Valuer General. It refers to all land for which a mining tenement has issued by the Department of Mines and Petroleum (DMP), and valued as such by the Valuer General's Office.

The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

- Rental cost of the tenement type (mining lease, prospecting lease, exploration license, petroleum producing license etc);
- GRV basis as determined by the DMP, and
- Tenement/license area
- The valuation of mining tenements is not reviewed

The valuation of mining tenements is not reviewed each year, as only changes when the tenements rental is amended.

Objects and Reasons for GRV Mining Differential Rate

Land used for Mining is rated higher than the GRV-General rate to improve fairness and equity outcomes by:

Ensuring mining rates payable are no less than the average rates payable, per property, in part to; compensate for the different method and comparatively lower valuation level; to recognise the often short term tenure of mining projects in the region; and to maintain comparability with other commercial operations in the rural sector.

Applying a percentage premium above the average rates payable, per property, at a level determined by the council, to reflect the following: the impacts of higher road infrastructure maintenance costs to council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year; additional emergency service arrangements that have to be put in place; the monitoring of environmental impacts of clearing, noise, dust and smell; planning building and health assessment costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law order and public safety due to the increased population of the 160 man mining camp situated in the Westonia townsite which almost triples the population of the town and creates a massive burden on councils resources.

Minimum payments

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

Objections and Appeal Provisions

Valuations - Your valuation (GRV or UV) is only one factor used to calculate your rates notice. The Valuation of Land Act 1978 (as amended) Part IV sets out how valuation objections may be lodged. A property owner may lodge an objection against the valuation of a property within 60 days of the date of issue of a rates notice. For information on how your values are calculated and how to lodge an objection, please visit Landgate's website landgate.wa.gov.au/valuations, or alternatively call Landgate Customer Service on +61 (0)8 9273 7373.

Rates Record - Section 6.76 of the Local Government Act 1995 provides the grounds, time and the way individual objections and appeals to the Rates Record may be lodged. An objection to the Rate Book must be made in writing to the council within 42 days of the date of issue of a rates notice.

Section 6.81 of the Local Government Act 1995 refers that rates assessments are required to be paid by the due date, irrespective of whether an objection or appeal has been lodged. In the event of a successful objection or appeal, the rates will be adjusted, and you will be advised accordingly. Credit balances may be refunded on request.

Please contact Shire Staff if you wish to discuss this matter further.

Concession on Rates

Pensioners and seniors who own and occupy residential property as their ordinary place of residence and have one or more of the following cards may be entitled to a rebate:

- Pensioner Concession Card or State Concession Card are entitled to receive up to a 50% rebate on local government rates and Emergency Service Levy or, in some instances, a deferment of those rates. The rebate will be limited to a cap of \$750 for the 2021-22 rating year.
- WA seniors Card and a Commonwealth Seniors Health Card are entitled to receive up to a 50% rebate on local government rates. The rebate will be limited to a cap of \$750 for the 2021-22 rating year.
- WA Seniors Card are entitled to receive up to a 25% rebate on local government rates. The rebate will be limited to a maximum cap of \$100 for the 2021 - 22 rating year.

Partial concessions are available to pensioners and seniors who own and occupy their property at 1 July and become eligible during that financial year.

To receive a concession, you must:

- On 1 July of the current financial year own and occupy property as your ordinary place of residence and

- Hold an appropriate concession card/s

To own means you must:

- Be the owner or co-owner of the property registered on the certificate of title or:
- Have a right to reside in the property under terms of a will (a copy of the appropriate documents need to be provided).
- Hold a long term lease in a retirement village, park home park, lifestyle village or caravan park (refer to owner/operator to enquire weather rebates apply)

Concessions are paid on the rates and Emergency Services Levy only. All other charges must be paid in full by the due date. If the portion of rates owing by the pensioner/senior is not paid in full by the due date the rates are automatically deferred and the

pensioner/senior will be ineligible to claim the rebate for that financial year. The rebate amount will then be added to the rates owing and be the pensioner/seniors responsibility to pay.

When a ratepayer, who is registered as an entitled person, ceases to be entitled, that ratepayer must give notice to the Council and the registration will be cancelled. Any person who wilfully makes a false statement in an application, or who remains registered as an entitled person knowing they are not eligible, is guilty of an offence. (Penalty \$1000).

How to Apply for a Concession

There is a joint application form for the Local Government Rates, Water Corporation Annual Charges, Emergency Services Levy and Underground Electricity Connection Charges rebates. Water Corporation accepts applications over the phone, telephone 1300 659 951, and also provide an online application facility via www.watercorporation.com.au or contact your Local Council.

Payment of Rates

Ratepayers who Pay Rates in full, by the due date of **8th September 2021** will go into the draw for the early payment of rates incentive prize (See overleaf).

Due Dates for Payment of Rates

The Local Government Act provides that ratepayers have the right to pay rates by one, two or four Instalments or by some other Instalment plan that is set forth in the local government's budget.

Rate Payment Options

Ratepayers may pay their rates in the following ways, based on an "Issue Date" of **2nd August 2021**.

One Payment (Option 1)

If you pay your account by the due date in one payment, no interest charge or administration charge will be incurred. Due date of **8th September 2021**.

Two Instalments (Option 2)

You have the option to pay your rates by two Instalments, provided that the first Instalment, including any arrears, is paid by the due date. This option will incur administration and interest charges. Due dates of **8th September 2021** and **12th January 2022**.

If you do not pay the first Instalment of Option 2 amount by the due date, the whole balance becomes payable immediately and interest, calculated at a higher penalty rate, is payable on the rates balance outstanding until it is paid in full.

Four Instalments (Option 3)

You have the option to pay your rates by four Instalments, provided that the first Instalment, including any arrears, is paid by the due date. This option will incur administration and interest charges. Due dates of **8th September 2021**, **10th November 2021**, **12th January 2022** and **16th March 2022**.

If you do not pay the first Instalment of Option 3 amount by the due date, the whole balance becomes payable immediately and interest, calculated at a higher penalty rate, is payable on the rates balance outstanding until it is paid in full.



Direct Debit

BSB: 306-022
ACCOUNT: 552927
REFERENCE: Rate Holders Name and/or Assessment No.

Pay In Person:

Bring your intact rate notice to Council's Customer Service Centre at Wolfram Street, WESTONIA WA 6423. You can pay by cash, cheque or EFTPOS. MasterCard, Visa cards are accepted.

Credit Card Via Phone:

EFTPOS. MasterCard, Visa cards are accepted for all Council & Transport Licencing Transactions.



Payment By Mail:

Make Cheques payable to SHIRE OF WESTONIA, and crossed "NOT NEGOTIABLE". Complete and Mail the cheque and payment slip to Shire of Westonia, Wolfram Street, Westonia WA 6423



Interest Charges on Overdue rates

The attached budget contains a pre covid interest rate of **11%** charged on overdue rates.

Charges on Rate Instalment Plans

The attached budget contains pre covid interest rate of **5.5%** charged on Instalment plans.

In addition, The administration charge of **\$12** on each instalment has been reinstated

Refuse Collection Charges

RC Charges are set at **\$180** per 240Ltr bin to cover increasing refuse site charges.

Change of Address and Ownership

Please remember that it is the responsibility of the home owner to advise the Council of any change of address or ownership so as to enable us to serve notices. Notification is required in writing.

Statement of Loan Debt

No New loans are proposed to be raised in the 2020/2021 Budget. Council's loan liability as at the **30th June 2021** is **\$0.00** with the balance at **30th June 2022** expected to be to **\$0.00**.

Emergency Services Levy on Council Rates Notice

Effective from 1 July 2003, all property owners in Western Australia will pay the Emergency Services Levy, introduced by the State Government.

All Local Governments across the State are required to collect the levy on behalf of the Fire and Emergency Services Authority (FESA) by including it on the rate notices.

This new levy will be listed on rate notice as a separate item and will be clearly identified as the "Emergency Services Levy."

All Residential and vacant land property owners will pay a fixed charge levy of **\$88** in the 2020/2021 year. Mining Tenements will also pay a fixed charge levy of **\$88** in the 2021/2022 year.

Pensioners and seniors who qualify for a rebate on their Local Government rates will be eligible for the same concession on the Emergency Services Levy.

The levy will not affect the total rebate limit that pensioners and seniors can claim on rates. The levy can also be paid by instalment as part of a payment instalment plan.

To find out more about the levy, including an online calculator, visit the FESA website www.dfes.wa.gov.au

Payment Difficulties

Payment arrangements may be made in cases of financial hardship. Payment arrangements are confidential and are a preferred option to legal recovery. To arrange an alternative fortnightly or monthly payment arrangement please contact the Rates Department for further information.

Early Rate Payment Incentive Scheme

WIN! Ratepayers choosing option one will automatically go in the draw to win a share in prizes as part of the Shire of Westonia's Rates Incentive Competition.