

Special Meeting of Council - 4 June 2024 Attachments

**9.1.1 NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES
2024/25.....2**

9.1.1.1 STATEMENT OBJECTS & REASONS 2024-25.....2



OBJECTS AND REASONS FOR PROPOSED DIFFERENTIAL RATING FOR THE YEAR ENDING 30 JUNE 2025

In accordance with Section 6.36 of the *Local Government Act 1995*, the City of Kalgoorlie-Boulder is required to publish its Objects and Reasons for implementing Differential Rates.

OVERALL OBJECTIVE

Rating Strategy

The purpose of the levying of rates is to meet Council's budget requirements in each year in order to deliver services and community infrastructure, in a manner that is deemed to be fair and equitable for the City's ratepayers.

The amount of rates required is determined after deducting other sources of revenue from the cost of providing City services and maintaining City assets. Other funding sources include user pays fees, statutory charges, lease revenue, grants, and loan funds for capital projects.

Council's Long Term Financial Plan (LTFP) rating strategy's framework was prepared to:

- provide equitable rate increases that reflect the level of service provision to rate payers; and
- maintain Council's position for an average Gross Rental Value (GRV) and unimproved value (UV) rate in the dollar which remains comparable to other rating regional councils.

Through its LTFP, the City is committed to ensuring it has the financial capacity to continue to maintain service levels, which meet the needs of the community in a financially sustainable way. This is achieved through.

- continued austerity measures - focusing on improving utilisation of all resources.
- better resourcing and creating efficiencies through a high-performance culture.
- benchmarking and continuous improvement; and
- assessing the economic climate - reassessing and readjusting as and when needed.

The City's rates strategy is underpinned by the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency:

- **Objectivity** – The land on which differential general rates has been rated according to one or more of the following land characteristics:
 - zoning
 - land use
 - vacant land
- **Fairness and Equity** – The City undertakes comprehensive reviews of services, projects, revenues and costs and considers efficiency measures as part of its budget deliberations. The objects of imposing differential rates and reasons for each proposed differential general rate are clearly explained in this document as to why each differential general rate is proposed to be imposed.
- **Consistency** – The City rates similar properties that are used for the same purpose in the same way. The proposed differential rates align with the rating strategy in the corporate business plan and long-term financial plan. A review of other neighbouring



or similar local government districts has also been undertaken and is included in this document.

- **Transparency and Administrative Efficiency** – The City has prepared and made publicly available a document and provides public notice as an invitation for submissions to be made by an elector or ratepayer. Each submission (if any) will be considered by the Council.

Introduction

The City proposes to apply a differential rate in the dollar and minimum payment to both gross rental values (GRV) and unimproved values (UV) rating categories for the 2024-25 financial year. The purpose of the imposition of a differential general rate and minimum payment is to allow the City flexibility in the level of rates being raised from specifically identified properties or groups of properties within the community.

Property valuations provided by Landgate Valuation Services (Valuer General) are used as the basis for the calculation of rates each year. However, it is recognised that valuations alone do not always produce equitable results in all communities and therefore the Local Government Act 1995, provides the ability to differentially rate properties based on zoning, land use or vacant land to assist in achieving equitable rating outcomes.

Also, it is to ensure that there is alignment with the services, facilities, assets and projects provided by the City each year, and every landowner makes a reasonable contribution to the rate revenue required.

Council has determined its required rates yield after reviewing all revenue sources, expenditure, and efficiency measures as part of 2024-25 budget deliberations.

The Rate in the Dollar applied to all rating categories reflects a % increase to facilitate Council’s objective of raising a total of \$34 million in rates. This will ensure an equitable distribution of the required rates yield from one year to the next consistent with Council’s approach in previous years.

The rate yield of \$34.1 million is % of the revenue requirements of Council’s Long Term Financial Plan (LTFP) of million for the 2024-25 financial year, provides for Capital Works and Programs. The City supplements its operating revenue with other sources of funds and is planning to deliver a capital works program worth \$96 million in 2024-25 financial year.

The proposed 2024/25 rates revenue yield derived from on a 11% rates revenue increase, is detailed in Table 3 and 4 below:

Table 3 GRV & UV Rates Yield by Rating Category

Rating Category	2023/24 Rates Revenue	Proposed 2024/25 Rates Revenue	\$ Change	% Change	
Gross Rental Values	\$23,976,009	26,857,361	2,881,352	12%	↑
Unimproved Values	6,720,638	7,251,261	530,623	7.9%	↑
TOTAL	30,696,647	34,108,622	3,411,975	11.12%	↑

\$Revenue change to LY 3,411,975

%Revenue change to LY 11.12%



A key component of the budget setting is the establishment of the rates in the dollar (RID). Council has adopted differential rating whereby different rates in the dollar are set for different rating categories. In 2024/25 rate revenue is proposed to be derived from the following differential rating categories:

The City's operating revenue, including rates, is budgeted to be around \$102M. Rate revenue constitutes \$34M. The City supplements its operating revenue with other sources of funds and is planning to deliver a capital works program worth \$96M in 2024/25 financial year. Operating expenditure is forecast to increase by approximately 11% in the 2024/25 Budget due to:

- electricity charges
- water costs
- insurance
- building maintenance (increasing due to new buildings and ageing of existing buildings).
- public open space maintenance (increasing due to additional parks and open space).

Submissions

There is provision under the Local Government Act 1995 to impose differential rates within the local government's boundaries and in considering this imposition, there are certain statutory obligations that the local government must comply with.

In accordance with *section 6.36 of the Local Government Act 1995*, Council is required to give local public notice of its intention to levy differential general rates.

The process (section 6.36) requires

1. The advertising (notice) of the intended differential rates and the consideration of any submissions needs to be undertaken before the Council can adopt its annual budget,
2. The earliest the advertising can be undertaken is 6 June 2024
3. The notice is to contain the following
 - a. details of each rate or minimum payment the City intends to impose,
 - b. an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment,
 - c. submissions to be made within 21 days (or such longer period as is specified in the notice) of the notice date; and
 - d. any further information prescribed by Regulations (none prescribed),
4. The notice 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,
5. The City is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification,
7. If a differential general rate or minimum payment differs from the proposed rate or payment set forth in the local public notice given under section 6.36, reasons for the



difference is to be included this in the rate notice (Local Government (Financial Management) Regulation 56).

Invitation to make Submissions

The intent of the 2024-25 Statement of Objects of, and Reasons for differential rating is to provide information that allows electors and residents to consider the proposed differential rate in the dollar and minimum payment rates and invite written submissions that will allow council to consider these matters as part of its annual budget process. This is a requirement under the *section 6.36 of the Local Government Act 1995*.

Residents and electors wishing to make written submission are invited to lodge their submission with the City by no later than close of business, 4.30pm, on Monday 1 July 2024.

Written Submission can be forwarded to:

**Chief Executive Officer
City of Kalgoorlie-Boulder
P O Box 2042
BOULDER WA 6432**

Submissions will also be accepted by email: mailbag@ckb.wa.gov.au or lodged in person at the City's Administration Office, 577 Hannan Street, Kalgoorlie.

Should you have any queries in respect to this Statement, please contact our Rates Department on 08 9021 9654.



Methods of Rating - Unimproved Valuations (UV) and Gross Rental Valuations (GRV)

The Local Government Act specifies that where land is used predominantly for rural purposes, the rates levied shall be based on its unimproved value (UV); and where land is used for predominantly for non-rural purposes, the rate levied shall be on its gross rental value (GRV). Any change in valuation methodology must be made by the Council to the Department of Local Government and Communities. Any recommendation by the Department must be approved by the Minister for Local Government.

In accordance with the Local Government Act 1995, the City of Kalgoorlie-Boulder uses a combination of Gross Rental Values (GRV) and Unimproved Valuations (UV) in its calculation of annual rates.

Interim valuations are provided to Council on a monthly basis by Landgate for properties where changes have occurred as a result of subdivisions, building construction/demolition, additions and/or property rezoning. In such instances, Council must amend the rates for the properties concerned and issue an amended rate notice to the property owner.

The 2024/25 financial year is a revaluation year for Gross Rental Valuation (GRV) properties. Properties on Unimproved Values (UV) have their values reviewed annually and GRV properties are normally revalued every 3-4 years.

The GRV revaluation was performed by Landgate during the 2023/24 year, with new valuations to take effect 1 July 2024. The new valuation data for both GRV and UV properties has been factored into the rates model.

UV Valuations are provided by the Valuer General and are used in calculating mining tenement rates. These valuations are based on the rent imposed by the Department of Mines, Industry Regulation and Safety (DMIRS). Any increases in the rent, therefore, results in an increase in valuations and in turn an automatic increase in rates.

Valuations for the GRV and UV rating categories are detailed in Tables 1 and 2 below:

Table 1 GRV & UV Valuations by Rating Category

Differential Category	Rating	2022-23 Rates Budget	2024-25 Valuations	\$ Var LY	% Var LY
GRV Valuation Register		303,114,275	423,690,485	120,576,210	39.78%
UV Valuation Register		36,643,472	39,283,983	2,640,511	7.21%
TOTAL		339,757,747	462,974,468	123,216,721	36.27%

- **\$ Valuation change to LY** **\$123,216,721**
- **%Valuations change to LY** **36.27%**



Table 2 GRV & UV Valuations by Differential Rating Codes

Rate Code Description	23/24 Prop Count	23/24 Valuations	24/25 Prop Count	24/25 Valuations	% Var LY
GROSS RENTAL VALUES					
Residential	12,172	202,259,269	11,989	305,807,496	51.2%
Commercial / Industrial	1314	95,777,486	1,536	106,429,329	11.12%
GRV Accommodation			20	5,523,060	new cat
GRV Mining	13	5,077,520	13	5,930,600	16.80%
subtotal	13,499	303,114,275	13,558	423,690,485	
UNIMPROVED VALUES					
UV Pastoral	53	2,975,941	52	3,220,941	8.23%
UV Mining	2,700	33,667,531	2,651	36,063,042	7.12%
subtotal	2,753	36,643,472	2,703	39,283,983	7.12%
TOTAL	16,252	339,757,747	16,261	462,974,468	

Rating Strategy

Rates are used to supplement other sources of funds (fees, charges, grants and interest) to meet the cost of providing the City's services, expenditure on assets, debt repayment and planned savings (transfer to cash reserves).

Council's Long Term Financial Plan (LTFP) rating strategy's framework was prepared to:

- provide equitable rate increases that reflect the level of service provision to rate payers; and
- maintain Council's position for an average Gross Rental Value (GRV) and unimproved value (UV) rate in the dollar which remains comparable to other rating regional councils.

Through its LTFP, the City is committed to ensuring that the City is committed to ensuring it has the financial capacity to continue to maintain service levels, which meet the needs of the community in a financially sustainable way. This is achieved through.

- continued austerity measures - focusing on improving utilisation of all resources.
- better resourcing and creating efficiencies through a high-performance culture.
- benchmarking and continuous improvement; and
- assessing the economic climate - reassessing and readjusting as and when needed.

Principles

The City's rates strategy is underpinned by the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency:

- **Objectivity** – The land on which differential general rates has been rated according to one or more of the following land characteristics:
 - zoning
 - land use
 - vacant land



- **Fairness and Equity** – The City undertakes comprehensive reviews of services, projects, revenues and costs and considers efficiency measures as part of its budget deliberations. The objects of imposing differential rates and reasons for each proposed differential general rate are clearly explained in this document as to why each differential general rate is proposed to be imposed.
- **Consistency** – The City rates similar properties that are used for the same purpose in the same way. The proposed differential rates align with the rating strategy in the corporate business plan and long-term financial plan. A review of other neighbouring or similar local government districts has also been undertaken and is included in this document.
- **Transparency and Administrative Efficiency** – The City has prepared and made publically available a document and provides public notice as an invitation for submissions to be made by an elector or ratepayer. Each submission (if any) will be considered by the Council.
- When implementing its rating strategy as part of the LFTP, Council considered the key values contained within *Rating Policy Differential Rates (s.6.33) March 2016* (Rating Policy) released by the then Department of Local Government and Communities), being:

Differential Rating

Differential rating allows Council flexibility in the level of rates being raised from specifically identified properties or groups of properties within the community. It is common for councils to base differential rating for properties on Town Planning Scheme zonings; however, other criteria such as

- zoning
- land use
- vacant land

The City of Kalgoorlie-Boulder's aim is to ensure that rate revenue is collected on an equitable basis from all properties. For this reason, Council will adopt differential rates for the 2024-25 financial year.

Section 6.33 of the *Local Government Act 1995* also permits Council to levy differentials such that the highest is not more than twice the lowest differential. A greater difference in differentials may be used subject to Ministerial approval.

6.33 Differential General Rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics - 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*
- *purpose for which the land is held or used as determined by the local government or*
 - *whether or not the land is vacant land; or*
 - *any other characteristic or combination of characteristics prescribed.*



Section 6.33 of the *Local Government Act 1995* also permits Council to levy differentials such that the highest is not more than twice the lowest differential. A greater difference in differentials may be used subject to Ministerial approval.

Minimum Payments

Section 6.35 of the *Local Government Act 1995*, makes provision for the City to be able to set a minimum payment in relation to rateable land as follows:

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.*



OBJECTS AND REASONS FOR DIFFERENTIAL RATES

Gross Rental Value Properties (GRV)

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates.

Landgate Valuation Services (Valuer General) determine the GRV for all properties within the City of Kalgoorlie-Boulder every three years. Landgate conducted a full valuation in October 2023, with updated valuations applicable from 1 July 2024.

Interim valuations are provided monthly to the City by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances, the City recalculates the rates for the affected properties and issues interim rates notices.

Table 1 below summarises the proposed 2024/25 rates in the dollar (RID) and minimum payments for GRV:

Table 3: Proposed differential rates (RID and minimum payments) for GRV properties for the 2024/25 financial year

Rating Category	23/24 RID	Prop 24/25 RID	% Change	23/24 Min Pay	Prop 24/25 Min Pay	% Change
GROSS RENTAL VALUES	(Cents)	(Cents)	%	\$	\$	%
GRV Residential	7.2860	5.20	-28.63	1019	1132	9.98
GRV Commercial/Industrial	7.6498	7.840	2.49	1019	1132	9.98
GRV Accommodation	new	9.300		1019	1245	
GRV Mining	5.2526	10.400	98.00	1019	1245	18.15

Table 4: Proposed differential rates (RID and minimum payments) for GRV properties including average general rate per assessment

Rating Category	Proposed RID	Proposed Min Pay	Avg rate per property 23/24	Avg rate per property 24/25	Change in Avg rate
GROSS RENTAL VALUES	\$	\$	\$	\$	%
GRV Residential	0.05200	1132	1,389.14	1,289.37	7.74%
GRV Commercial / Industrial	0.07840	1132	5,444.86	5,064.89	7.50%
GRV Accommodation	0.09300	1245	24,961.72	20,850.46	19.72%
GRV Mining	0.10400	1245	46,762.77	20,965.55	123.05%

GRV Residential

Means any land that is predominately used for:

- Singular and multi-dwellings and is zoned Residential and approved by the City of Kalgoorlie-Boulder Planning Department under the City of Kalgoorlie-Boulder Local Planning Scheme.



or

- Which is vacant of any construction and is zoned Residential under the City of Kalgoorlie-Boulder Local Planning Scheme.

OBJECTS: The Object of this differential rate is to apply a base differential rate to residential properties for non-business purposes.

REASONS: The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas. Also to further the City's strategic goals to encourage and support residential development in the town sites.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs.

The rate for this category maintains an increase to the average rate for residential properties of 7.74%. However, because of the substantial increase to residential properties valuations (on average of 53%), that will take effect 1 July 2024, the rate-in-the-dollar has been decreased to ensure the overall increase to these properties is kept to a reasonable amount.

The minimum rate of \$1,132 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure

GRV Commercial / Industrial

Means any land:

- Identified as land being used for either commercial or industrial operations or zoned as identified in the City of Kalgoorlie-Boulder Local Planning Scheme. This includes but is not limited to, the City's central business centre, commercial business precincts, service commercial zones, mixed use zones, shopping centres, and Industrial Development zones, general industry and light service industry zones, and leased land inside and outside town site boundary and privately owned land
- or
- which is vacant of any construction, and is zoned as Commercial, Industrial or Mixed Use under the City's Planning Scheme.
- or
- that does not have the characteristics of any other GRV differential rate category.

OBJECTS: The object of this differential rate is to apply council rates to all income producing facilities, raising revenue to fund costs associated with maintaining infrastructure renewal & services provided to these properties, or locations,

REASONS: The differential acknowledges costs associated with the provision and maintenance & renewal of infrastructure used by commercial or industrial businesses including road structure, lighting and drainage, car parking, landscaping and higher costs in



relation to infrastructure and regulatory services, landscape & infrastructure development to assist with dust mitigation.

This category is an amalgamation of the previous Central Business, General Industry and Mixed Business differential rating categories. The rate for this category maintains an increase to the average rate for properties of 7.5% with an increase in the rate-in-the-dollar of 2.9% for the 2024/25 financial year.

The minimum rate of \$1,132 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

GRV Accommodation

Means any land:

- Where approved transient workforce accommodation facilities are located (TWA's)
- or
- Land approved and predominantly used for providing large scale accommodation for visitors to the City as identified in the City of Kalgoorlie-Boulder Local Planning Scheme
- or
- Identified as land being used for or zoned as tourism as identified in the City of Kalgoorlie-Boulder Local Planning Scheme. This includes but is not limited to, Motel and Hotel Accommodation, Lodge, Caravan Parks or alike as identified.

OBJECTS: The object of this differential rate is to ensure that rates are distributed equitably between residents and non-residential workers, who spend a significant portion of the year in the City of Kalgoorlie-Boulder.

REASONS: This differential rate maintains a proportional share of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas. These services, programs and facilities are available to transient and FIFO workers in the same manner as they are available to all other residents of the City and the contribution from this category has been set at a level that reflects this fact.

Patrons and employees of these premises are consumers of the City's services and facilities. Mass Accommodation properties have the potential to have a greater impact on the City's services and assets than other properties due to the number of occupants on a relatively small land parcel.

The Council remains committed to the City's Long term financial plan of sustainability centralised around mining. should be housed in normal residential properties within the town boundaries. It is only through this that the town benefits from an integrated and normalised

This category is a new rating category that identifies properties that have a predominant land use of transient accommodation on a large scale. The rate for this category has an average rate for properties of 19.72% increase on the 2023/24 financial year, with a rate-in-the-dollar value of 0.09300 for the 2024/25 financial year.



Transient type accommodation properties have the potential to have a greater impact on the City's assets and services than other properties due to the high-density number of occupants in a relatively small land parcel e.g., bus coaches of Fly In, Fly Out workers using local roads. Therefore, a higher differential rate is proposed compared to other GRV rating categories.

The minimum rate of \$1,245 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

GRV Mining

Means any land:

- With mining leases that have improvements on the land and are located within the City's town site boundaries.
- or
- that is predominately used for the purpose of resource processing;
- or
- that is predominately used for the purpose of supporting a transient workforce.

Properties with a land use of GRV Mining have State or Regional significance, many of which are subject to legacy State Agreement Acts and have had their method of valuation change from UV to GRV with restrictive formulae for the calculation of the valuation.

OBJECTS: The object of this differential rate is to apply council rates to all income producing facilities, raising revenue to fund costs associated with maintaining infrastructure renewal & services provided to these properties, or locations,

REASONS: The reason for this category is to reflect the impact on utilisation of urban and rural infrastructure by heavy transport and associated higher traffic volumes by operations associated with State Agreements and/or significant resource sector operations. In addition, these properties have access to all other services and facilities provided by Council.

This category has an increase to the average rate for GRV mining properties of 123% with an increase in the rate-in-the-dollar being 18.5% for the 2024/25 financial year.

The minimum rate of \$1,245 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

GRV Minimum Payments

The setting of minimum payments within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.

The proposed minimum payments as identified above have been set for all GRV rating categories. The City imposes one general minimum rate payment that applies to all GRV rateable properties within the boundaries of the town site. The rate is imposed to discourage holding undeveloped land with the City, which reduces the amenity of the area, and thereby encourages its early development. Not more than 50% of all properties with a GRV rating are on the minimum rate to ensure compliance with Section 6.35 of the *Local Government Act 1995*.



UNIMPROVED VALUE PROPERTIES (UV)

Council has adopted differential rates in its Unimproved Valuation area for improved and vacant mining leases, pastoral leases and improved and vacant UV Other.

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis. The rate in the dollar set for the UV Mining category forms the basis for calculating all other UV differential rates.

Table 5: Proposed differential rates (RID and minimum payments) for UV properties for the 2024/25 financial year

Rating Category	23/24 RID	Prop 24/25 RID	% Change	23/24 Min Pay	Prop 24/25 Min Pay	% Change
UNIMPROVED VALUES	(Cents)	(Cents)	%	\$	\$	%
UV Pastoral / Other	8.6521	9.300	7.49	317	352	11.04
UV Mining	18.7562	18.740	-0.09	441	440	-0.23

Table 6: Proposed differential rates (RID and minimum payments) for UV properties including average general rate per assessment

Rating Category	Proposed RID	Proposed Min Pay	Avg rate per property 23/24	Avg rate per property 24/25	Change in Avg rate
UNIMPROVED VALUES	\$	\$	\$	\$	%
UV Pastoral / Other	0.09380	352	4,978.16	5,443.03	9.34
UV Mining	0.18740	440	2,390.47	2,429.82	1.65

UV Pastoral / Other

Means any land:

- that has been granted a pastoral lease under the repealed *Land Act 1933*;
- or
- renewal of pastoral leases (administered by the Department of Lands);
- or
- land predominately used for pastoral activities as defined in the *Land Administration Act 1997*.
- or
- Miscellaneous land use outside townsite boundary with infrastructure (e.g. telecommunication, phone towers) that is zoned as rural under the City of Kalgoorlie–Boulder Town Planning Scheme.

OBJECTS: The object of this differential rate is to be the base rate by which all other UV rated properties are assessed. Raised revenue is to provide for rural infrastructure and



services in addition to the City services, facilities and infrastructure which are available to be accessed by the properties in this category.

REASONS: The reason for a lower rate applied to the UV Pastoral, as compared to UV Mining, is because this rating category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to the urban services, programs and infrastructure which are available to be accessed by the properties in this category.

The minimum rate of \$352 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

UV Mining

This rating category covers:

- Mining Leases and Licences, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Licences for Gold and Miscellaneous Licences (all approved uses) defined under the Mining Act 1978 that have been granted by Department of Mines Industry and Regulation & Safety and determined as rateable.

or

- predominately used for the purpose of stock piling;

or

- Does not have the characteristics of any other UV differential rate

This category is an amalgamation of the previous UV Mining, UV General Purpose Leases, and Exploration and Prospecting differential rating categories. The rate for this category maintains an increase to the average rate for properties of 1.64% with an increase in the rate-in-the-dollar of 2.9% for the 2024/25 financial year.

OBJECTS: The object of this differential rate is to reflect and raise revenue to manage the impact on the City by mining and resource sectors.

REASONS: The impact on utilisation of urban and rural infrastructure by heavier transport and higher traffic volumes associated with resource sector operations supports the large investment that the City of Kalgoorlie-Boulder makes to road and road drainage infrastructure. This services remote mining activities on rural roads throughout the district and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability is achieved.

The rate for this category maintains an increase to the average rate for Mining properties of 1.85% with a decrease in the rate-in-the-dollar of 0.90% for the 2024/25 financial year.

The UV minimum rate of \$440 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

UV Minimum Payments

The setting of minimum payments within UV rating categories is an important method of ensuring that all properties contribute an equitable rate amount.



The proposed minimum payments as identified above have been set for all UV rating categories. The UV minimums are applied to ensure that the rate burden is distributed equitably between all property owners.