



## Objects and Reasons Proposed Differential Rates and Minimum Payments 2025/2026 Financial Year

In accordance with *Section 6.36(1)* of the *Local Government Act 1995* the Shire of Dundas is required to publish its Objects and Reasons for implementing Differential Rates.

### Overall Objective

Part of determining annual budgets is the setting of rates in the dollar that are then applied to the property valuations as supplied by the Valuer General. The purpose of the levying of rates is to provide the shortfall in revenue required to make up the budget deficiency to enable the Shire to deliver community services and infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year.

Rates in the dollar can be set either by a single general rate which applies to the properties in the unimproved value or gross rental value category or alternatively, they can be differential within each basis of rate (UV & GRV), meaning different rate levies can be set for different types of property within one basis of rate.

In considering available rating options, including differential rates and minimum payments, the Shire has applied the principles of rating which includes fairness and equity, consistency, transparency, and administrative efficiency to determine the level and structure of rates levied.

The table below summarises the rating structure proposed for 2025/26:

Description	Characteristics	Objects	Reasons
<b>GRV</b>	All properties where the basis of rate is the Gross Rental Value (GRV) and not within any other rating category.	This rate is to contribute to services desired by the community.	This is considered the base rate above which all other GRV rated properties are assessed.
<b>GRV Mining</b>	Properties where the basis of rate is the Gross Rental Value (GRV) and mining related land use, such as worker accommodation and mining administration land uses.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	Recognise the impact of mining accommodation and administration activities within the district.
<b>UV Rural</b>	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	Obtain an appropriate contribution from rural activities toward the budgeted deficiency.	This is considered the base rate above which all other UV rated properties are assessed.
<b>UV Mining</b>	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	Due to the difference in valuation methodology and recognise the impact of mining related activities on the Shire.
<b>UV Telecoms</b>	Properties where the basis of rate is the Unimproved Value (UV) and telecommunications land use.	Obtain an appropriate contribution from telecommunications activities toward the budgeted deficiency.	Recognise the benefit of telecommunications within the district.

<b>Minimum Payment - GRV</b>	All properties where the basis of rate is the Gross Rental Value (GRV) and not within any other rating category.	This rate is to contribute to services desired by the community.	To apply a reasonable minimum payment to GRV rated properties.
<b>Minimum Payment - GRV Mining</b>	Properties where the basis of rate is the Gross Rental Value (GRV) and mining related land use, such as worker accommodation and mining administration land uses.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	To apply a reasonable minimum payment to GRV Mining rated properties.
<b>Minimum Payment - UV Rural</b>	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	Obtain an appropriate contribution from rural activities toward the budgeted deficiency.	To apply a reasonable minimum payment to UV rural rated properties.
<b>Minimum Payment - Mining Leases</b>	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	To apply a reasonable minimum payment to recognise the impact of mining related activities on the shire.
<b>Minimum Payment - Telecoms</b>	Properties where the basis of rate is the Unimproved Value (UV) and telecommunications land use.	Obtain an appropriate contribution from telecommunications activities toward the budgeted deficiency	Maximum minimum payment allowed due to the large number of low value properties.

Further information is available from the Shire of Dundas:

Main Office: 88-92 Prinsep Street, Norseman WA 6443 between 8.00am to 4.00pm Monday to Friday and via telephone on (08) 9039 1205.

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