OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating:

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV Wiluna Townsite	Properties within the townsite boundaries	The object of the GRV rate is to allow sufficient revenue for the Shire to operate efficiently and provide a diverse range of services while maintaining 4% revenue growth in 2019/20 consistent with the Shire's long-term financial plan.	The reason for the level of GRV rate is to allow for a fair contribution to the maintenance and provision of town infrastructure and services to a sustainable level.
GRV Mining	Mining properties with significant accommodation, recreation or administration facilities and associated buildings where the Minister has determined pursuant to section 6.28 of the Local Government Act 1995 that the property is to bed on a GRV basis	The object of the GRV Mining rate is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.	The reason for setting GRV Mining rate at a higher level than GRV Wiluna Townsite rate is to ensure a sector of ratepayers that essentially are transitory contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them. These include: Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads. Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site. Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years. Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations). Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.

Description	Characteristics	Objects	Reasons
UV Rural/Pastoral	Properties within the Shire that are predominately for rural use.	The object of the UV Pastoral rate is to ensure that the proportion of total rate revenue derived from UV Pastoral is comparable with previous years and provides the base rate to assess the other UV-rated properties.	The reason for the lower rate for UV Pastoral is to reflect the lower impact on transport infrastructure compared to the UV Mining category. Pastoral leases within the Shire of Wiluna are normally large parcels of land that attract a relatively high valuation. The Pastoral UV rate ensures that every landowner makes a reasonable contribution to the rate burden.
UV Mining	Properties within the Shire with a mining tenement lease.	The objects of the UV Mining and UV Exploration and Prospecting rates is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.	The reason for setting UV Mining and UV Prospecting and Exploration rates at a higher level than UV Pastoral is to ensure a sector of ratepayers that essentially are transitory contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them.
		In previous years the UV Exploration and Prospecting rate was considerably higher than the UV Mining rate, which was considered anomalous for a number of reasons.	These include: Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads. Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site. Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years. Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations). Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.
UV Exploration & Prospecting	Properties within the Shire with an exploration or prospecting tenement lease.	In 2019/2020 in is intended to achieve rating parity between the two categories by increasing the UV Mining rate by 7.56% and reducing the UV Exploration and Prospecting rate by 14.16%. The yield across the sector based on 2018/18 values will increase by 4% in line with the Shire's Long-Term Financial Plan and the rate increase imposed on other categories	

Differential minimum payments

Description	Characteristics	Objects	Reasons
GRV Wiluna Townsite	Properties within the townsite boundaries	The minimum payment for GRV Wiluna Townsite is higher than that for the other categories as a number of the assessments that the minimum will apply to are vacant blocks. Additional expense is incurred by the Shire in maintaining these vacant lots in a clean and safe condition as owners are generally absent.	
GRV Mining	Mining properties with significant accommodation, recreation or administration facilities and associated buildings where the Minister has determined pursuant to section 6.28 of the Local Government Act 1995 that the property is to bed on a GRV basis	The object of the minimum payments is to ensure that every	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.
UV Rural/Pastoral	Properties within the Shire that are predominately for rural use.	landowner makes a reasonable contribution to the rate burden.	
UV Mining	Properties within the Shire with a mining tenement lease.		
UV Exploration & Prospecting	Properties within the Shire with an exploration or prospecting tenement lease.		