

AGENDA NUMBER & SUBJECT:	11.9– 2024/25 Differential Rates Concession Application
LOCATION/ADDRESS:	Nannup
NAME OF APPLICANT:	Tim Prosser
FILE REFERENCE:	A545
AUTHOR:	Robin Lorkiewicz – Finance Coordinator
REPORTING OFFICER:	Kim Dolzadelli – Executive Manager Corporate Services
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	10 February 2025
PREVIOUS MEETING REFERENCE:	Nil
ATTACHMENTS:	11.9.1 – A545 Concession Application

**\*Cr Dean declared and Impartiality Interest and remained in the room\***

**BACKGROUND:**

The differential rating system allows local governments to set varying rates for different property categories, promoting equity in the distribution of rates revenue.

Historically, concessions have been provided to eligible applicants of “Plantation Properties” and “GRV Short-Term Properties” who demonstrate percentage of non-plantation use or shared use of the property, respectively. The parameters for these concessions reviewed and adopted annually as part of the budget process.

For the 2024/25 financial year, while the budget was adopted, the associated parameters and thresholds for ratepayer concessions were not formally established. This has created the need for Council to approve the granting of any concession in accordance with Sec. 6.47 of the Local Government Act 1995 on a case-by-case basis.

Following guidance provided by Council at a recent Concept Forum, it is proposed that the same parameters and thresholds used in the previous year (2023/24) be applied to ensure consistency and fairness. The goal is to provide clarity for ratepayers, uphold Council's commitment to supporting eligible applicants, and ensure the process aligns with past practices, even in the absence of pre-adopted parameters.

2023/24 Parameters were as follows:

UV Plantation Concession Requirements: All applications must be submitted with a signed and witnessed Statutory Declaration and an accompanying map clearly indicating the arable land areas on your property (excludes bush and undeveloped land) is not used for plantation as per below:

- 1% concession for properties with 25%-50% arable land is not used for plantation
- 2.5% concession for properties with 50%-75% arable land is not used for plantation
- 4% concession for properties with 75%+ arable land is not used for plantation

GRV Short Term Concession Requirements: All applications must be put forward as a Signed and Witnessed Statutory Declaration stating the property is also your primary place of residence as at 1 July of that rating year.

- 3% concession

**COMMENT:**

The absence of adopted concession parameters for the 2024/25 financial year requires Council to approve the granting of any concession in accordance with Sec. 6.47 of the Local Government Act 1995.

Applying prior parameters ensures fairness, avoids delays, and minimizes administrative effort.

This ensures timely support for eligible ratepayers and provides consistency with established practices. A full review of the concession guidelines can be scheduled as part of future budget preparations to address any longer-term adjustments, if any.

The adopted 2024/2025 Annual Budget has a provision for such concessions in the amount of \$1,575. Approving the one (1) application of \$624.06 as presented will still leave an amount of \$710.14 should further requests for concessions be sought, as two (2) previous applications have been received and accepted, totalling \$240.80.

**STATUTORY ENVIRONMENT:**

*Local Government Act 1995, Section 6.47*

***“Concessions***

*Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive\* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

*Absolute majority required.”*

**POLICY IMPLICATIONS:**

Nil

**FINANCIAL IMPLICATIONS:**

The adopted 2024/2025 Annual Budget has a provision for such concessions in the amount of \$1,575. Approving the one (1) application as presented will still leave an amount of \$710.14 should further requests for concessions be sought, *as two (2) previous applications have been received and accepted, totalling \$240.80.*

**RISK MANAGEMENT MATRIX:**

The Shire, through its adopted Risk Management Framework, has identified a number of risk areas that need to be assessed and where necessary treated, like, but not limited to:

Audit risks	Financial and credit risks
Operational risks	Technological and IT risks
Compliance and regulatory risks	Environmental risks
Legal risks	Strategic risks
Political risks	Sustainability and security risks

Officers have undertaken a Risk Assessment with respect to the item before Council and concludes that no risks have been identified given that the adopted 2024/2025 Annual Budget has a provision for such concessions in the amount of \$1,575.

**STRATEGIC IMPLICATIONS:**

Nil.

**VOTING REQUIREMENTS:**

Absolute Majority

**OFFICER RECOMMENDATION:**

*That Council, in accordance with Section 6.47 of the Local Government Act 1995, grant the following Rate Concessions:*

1. *Assessment A545, 1237 Milyeannup Coast Road a Rate Concession of \$624.06.*

**COUNCIL RESOLUTION 270225.17**

**MOVED: CR BROWN**

**SECONDED: CR CURTIS**

*That Council, in accordance with Section 6.47 of the Local Government Act 1995, grant the following Rate Concessions:*

1. *Assessment A545, 1237 Milyeannup Coast Road a Rate Concession of \$624.06.*

**CARRIED BY ABSOLUTE MAJORITY**

**TOTAL VOTES FOR: 7**

*Cr Dean, Cr Hansen, Cr Curtis, Cr Fraser, Cr Brown, Cr Gibb, Cr Sly*

**TOTAL VOTES AGAINST: 0**