

Attachment A - Statement of Objects and Reasons for Differential Rate

Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not for Holiday Purposes; and; b) that are not currently vacant	The object of this rate is to apply a base rate to improved land that is held or used for Non-Rural Purposes, excluding Holiday Purposes.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
2. Holiday Purposes	All properties held or used: a) for Non-Rural purposes; and; b) for Holiday Purposes	The object of a higher rate in the dollar for this category is to raise additional revenue to fund the level of service provided to these properties and the costs that result from visitors to these properties. The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To assist in meeting the additional costs associated with providing tourism related infrastructure and services.
3. Vacant	All properties; a) held or used for Non-Rural purposes; and; b) that are currently vacant	The object of this rate in the dollar is to encourage absent owners of vacant land to develop and infill to improve the local economy and improve local visual amenity of the town.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. The Shire considers the development of all vacant rateable land to be in the best interests of the community as it will improve the vibrancy of the Shire.
4. Rural	All properties held or used for Rural purposes	The object of the rate in the dollar for this category is to set an appropriate rate for properties held or used for Rural purposes.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
5. Rural – Additional Use Holiday	All properties held or used: a) for Rural purposes; and;	The object of the rate in the dollar for this category is to recognise the additional non rural holiday use(s). The rate recognises the	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing

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	b) have additional Non-Rural Holiday use(s)	impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	<p>maintenance and provision of works, services and facilities in the Shire.</p> <p>To assist in meeting the additional costs associated with providing tourism related infrastructure and services.</p>
6. Rural – Additional Use Commercial	<p>All properties held or used:</p> <p>a) For Rural purposes; and;</p> <p>b) have additional Non-Rural Commercial use(s)</p>	The object of the rate in the dollar for this category is to recognise the additional non rural commercial use(s). The rate recognises the impact of such properties on infrastructure and the environment within the Shire.	<p>To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire.</p> <p>To assist in meeting the additional costs associated with providing commercial related infrastructure and services.</p>

Pursuant to section 6.36 (3A) of the Local Government Act (1995), the basis on which the Shire determines that a property is held or used:

Non-Rural Purposes – a property is determined to be held or used for Non-Rural purposes where the method of valuation used for the property of rating is the Gross Rental Value (GRV) of the property.

Holiday Purposes – a property is determined to be held or used for Holiday Purposes where the property is operating as a holiday home or holiday accommodation or where it has been granted planning approval by the Shire to operate as a holiday home or holiday accommodation and where the method of valuation used for the property for rating is on a non-commercial basis.

Rural – a property is determined to be held or used for Rural Purposes where the method of valuation used for the property for the purposes of rating is the Unimproved Value (UV) of the property.

Rural - Additional Use Holiday – a property is determined to be held or used for Rural Additional Use Holiday Purposes where the method of valuation used for the property for the purposes of rating is the Unimproved Value (UV) of the property and where the property is operating holiday home(s) or holiday accommodation(s) or where it has been granted planning approval by the Shire to operate holiday home(s) or holiday accommodation(s). Where there is an approved holiday home(s) or chalet(s) up to a quantity of four then this Rural Additional Use category will apply.

Rural - Additional Use Commercial – a property is determined to be held or used for Rural Additional Use Commercial Purposes where the method of valuation used for the property for the purposes of rating is the Unimproved Value (UV) of the property and where the property is operating approved non rural commercial activities. Where there is approved commercial activities or holiday accommodation over a quantity of four then this Rural Additional Use category will apply.