



Shire of Denmark

Discover Denmark

DIFFERENTIAL RATING IN THE SHIRE OF DENMARK and the STATEMENT OF OBJECTS AND REASONS

2017/2018

The Shire of Denmark provides services to a diverse region consisting of many different land zones and uses. In order to reflect this diversity and ensure that rating levels are fair and equitable, Council has adopted a differential rating system ["the rating system"] in 2017/2018, in accordance with Section 6.35 of the Local Government Act 1995. The rating system imposes different rating charges for different types of properties to ensure the Shire of Denmark is able to equitably provide various facilities, services and infrastructure to electors, property owners, residents and visitors.

The Shire of Denmark reviews its expenditure at the beginning of each financial year and considers efficiency measures before determining the total rating revenue to be levied.

The rating system was initially designed in the 2013/2014 financial year. The objects and reasons of this rating system are presented from page 9 of this document. Each financial year, the relative difference between each differential general rating category is adjusted to ensure that each category meets the minimum requirements of legislation and to also reflect the amount that each category is expected to contribute to the total rating revenue. For the 2017/2018 financial year, a 4% increase is applied to the total rating revenue.

BASIS OF RATING

RATING POLICY

Rating within the Shire of Denmark is imposed in accordance with Council Policy P030101 "Council Rating Equity Policies" ["Policy P030101"]. The current policy is available from the Shire of Denmark website in the Policy Manual at www.denmark.wa.gov.au/governance-documents-and-forms.aspx.

At each annual Special Meeting of Council to adopt the Municipal Budget, Council reviews Policy P030101, noting that such reviews may also occur throughout the year. The following wording is adopted for the 2017/2018 financial year.

P030101 COUNCIL RATING EQUITY POLICIES

In implementing suitable rating systems and procedures, Council seeks to observe the principles of objectivity, fairness and equity, consistency, transparency, and administrative efficiency. The Shire of Denmark reviews its expenditure at the beginning of each financial year and considers efficiency measures before determining the total rating revenue to be levied.

Where a land parcel is used predominantly for rural purposes, the Unimproved Valuation ["UV"] of the land will be used as the basis of rating. Where a land parcel is used predominantly for non-rural purposes, the Gross Rental Valuation ["GRV"] of the land will be used as the basis of rating.

To give effect to these broad principles the Shire of Denmark will:

- a) periodically assess for the predominant use of all UV land parcels less than 20 hectares to determine whether that predominant use is rural or non-rural, with those properties that are considered to be predominantly used for non-rural purposes being referred to the Minister for Local Government with sufficient information to allow a determination on the basis of rates to be made; and,
- b) subject to the determination of the Minister for Local Government, rate on a GRV method of valuation any UV land parcels which are used predominantly for non-rural purposes; and,
- c) advise applicants proposing a significant non-rural development on a UV land parcel (noting that this does not include housing for personal use) that Council will, on completion of the development and at full cost recovery from the applicant, review the method of valuation for that land parcel by determining the land parcel's predominant use (eg. a boutique brewery or processed food production factory on an otherwise predominantly rural produce property) in accordance with the requirements of the Minister for Local Government; and,
- d) advise applicants proposing a subdivision or amalgamation of UV land that Council will, on approval from the Western Australian Planning Commission of the subdivision or amalgamation and at full cost recovery from the applicant, review the method of valuation for the new land parcel/s by determining the predominant use of the new land parcel/s in accordance with the requirements of the Minister for Local Government; and,
- e) subject to the determination of the Minister for Local Government, rate on a GRV method of valuation any UV land parcels which are rezoned from a rural zoning to a non-rural purpose zoning (for example rural to special rural), with full cost recovery from the applicant where the rezoning is not instigated by the Shire of Denmark; and,
- f) differentially rate higher those UV land parcels which have significant non-rural activity being conducted on the land with that non-rural activity not being the predominant use of the whole land parcel (for example a cellar door/winery that sources little of its source grapes from that same property); and,
- g) differentially rate GRV land parcels according to zoning, use and vacancy status, with all non-residential zoned land parcels being differentially rated higher; and,
- h) where grouped land parcels are identified as being non-contiguous and/or in differing ownership and/or not used together as one property, request the Valuer General to ungroup the subject land parcels for the purpose of rating; and,
- i) ensure that appeal rights are made clear to affected land owners.

SECTION 6.47 CONCESSIONS

In accordance with section 6.47 of the Local Government Act 1995, at each Council meeting where Council is to consider adoption of the Municipal Budget, Council shall consider to resolve, by absolute majority, the waiver of the local government rate charge for the following land parcels and any other land parcels that may fit within the category of properties as set out below:

1. Denmark Arts Council

- A5731 – 2 (Lease of Part Lots 228 and 1093) Strickland Street, Denmark
 - former Frail Aged Lodge

2. **Denmark Boating & Angling Club**
 - A5585 – Lease of Part Lots 304 and 307 Parry Road, Parryville
 - Boating and angling shed and land at Parry Beach
3. **Denmark Boating & Angling Club, and Denmark Sea Rescue Group**
 - A5587 – 891B (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach
 - Ocean Beach sea rescue, boating, and angling hall and sheds
4. **Denmark Clay Target Club**
 - A3565 – Lease of Whole Lot 7399, Sunny Glen Road, Hay
 - Clay target shooting range, leased from Department of Parks and Wildlife
5. **Denmark Cottage Crafts Inc.**
 - A5584 – Lease of Part Lot 41 Mitchell Street, Denmark
 - Craft Hall and Denmark Family Centre Church building
6. **Denmark Country Club Inc.**
 - A3088 – 925 (Lease of Whole Lots 154, 155, 156, 157, 158, 159, 1072, and 1073) South Coast Highway, Hay
 - Denmark Golf Course and tennis courts and facilities
7. **Denmark Environment Centre Incorporated**
 - A2622 – 1/35 (Strata Lot 1) Strickland Street, Denmark
 - A3747 – 4/35 (Strata Lot 4) Strickland Street, Denmark
 - Environment Centre shop and administration centre
8. **Denmark Machinery Restoration Group Inc.**
 - A5599 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark
 - Machinery restoration shed and displays in heritage precinct
9. **Denmark Occasional Day Care Centre Inc. and Denmark Playgroup**
 - A3179 – 81 (Lease of Whole Lot 500) South Coast Highway, Denmark
 - Day care and playgroup building next to Denmark Visitor Centre
10. **Denmark Pistol Club**
 - A3167 – 223 (Lease of Whole Lot 7441) Churchill Road, Scotsdale
 - Pistol shooting range
11. **Denmark Equestrian Club Inc.**
 - A3189 – 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark
 - Horse racing track and facilities
12. **Denmark Riverside Club**
 - A5601 – Lease of Part Lot 1002 Bambrey Road, Denmark
 - A3069 – 3 (Lease of Whole Lot 1110) Morgan Road, Denmark
 - Denmark bowling green, and canoeing, kayaking, and dragon boating launching site and facilities
13. **Denmark Surf Lifesaving Club**
 - A5588 – 891A (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach
 - Denmark Surf Lifesaving Clubrooms and facilities at Ocean Beach
14. **Denmark Tourism Incorporated**
 - A3186 – 73 (Lease of Lot 501) South Coast Hwy, Denmark
 - Denmark Visitor Centre
15. **Green Skills Inc.**
 - A5590 – 46 (Lease of Part Lot 326) McIntosh Road, Hay
 - Green Skills Recycling Centre and Tip Shop at McIntosh Road Transfer Station
16. **Kentdale Community Hall Committee Inc.**
 - A5593 – 518 (Lease of Part Lot 300) Parker Road, Kentdale
 - Kentdale Hall
17. **Lions Club of Denmark Inc.**
 - A5600 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark
 - Lions Lair at Denmark Heritage Railway Precinct
18. **Nornalup Residents and Ratepayers Association**
 - A5591 – 3 (Lease of Part Lot 2368) Riverside Drive, Nornalup
 - Nornalup Community Hall, west end

19. Parry’s Beach Voluntary Management Group Inc.

- A5592 – 2830 (Lease of Part Lot 5393) South Coast Highway, William Bay
 - Parryville Hall

20. Peaceful Bay Progress Association Inc.

- A5615 – 30 (Lease of Whole Site 300) First Avenue, Peaceful Bay
- A5616 – 3 (Lease of Whole Site 302) West Avenue, Peaceful Bay
 - Peaceful Bay Community Hall and Les Carpenter Fire Station (former fire shed)

21. Peaceful Bay Returned Services League (RSL) Sub Branch

- A5596 – 28 (Lease of Whole Site 400) First Avenue, Peaceful Bay
 - RSL Clubrooms in Peaceful Bay

22. Peaceful Bay Sea Rescue Group Inc.

- A5595 – Lease of Whole Lots 401 and 402 Old Peaceful Bay Road, Peaceful Bay
 - Peaceful Bay Sea Rescue facilities

23. Scout Association of Australia

- A5597 – 53 (Lease of Part Lot 1087) Brazier Street, Denmark
 - McLean Park Scout Hall and facilities

24. The Returned & Services League of Australia WA Branch Incorporated

- A3097 – 54 (Lease of Whole Lot 40) Strickland Street, Denmark
 - RSL Hall in Denmark

25. Tingle Dale Hall Committee Inc.

- A5594 – 976 (Lease of Part Lot 2381) Valley of the Giants Road, Tingle Dale
 - Tingle Dale Hall and Community Centre

26. Trustees: Richard John Marshall and Richard William Mumford and Eric Rose

- A3041 – 891 (Lot 583) Scotsdale Road, Scotsdale
 - Scotsdale Hall and tennis courts

27. Denmark Community Resource Centre Inc.

- A5729 – 2 (Lease of Part Lot 228) Strickland Street, Denmark
 - Morgan Richards Community Centre

28. Denmark Over 50s Association Inc.

- A5730 – 2 (Lease of Part Lot 228) Strickland Street, Denmark
 - Morgan Richards Community Centre

29. Denmark Arts Council Inc.

30. Denmark Historical Society Inc.

- A3256 – 16 (Lease of Whole Lot 1021) Mitchell Street, Denmark
 - Denmark Historical Museum

DEFINITIONS

Improved and Improved Use and Developed

Have the same meaning as “improvements” as defined by the Valuation of Land Act 1978, namely:

- *“improvements” in relation to land means the value of all works actually effected to land, whether above or below the surface, and includes fixtures, but does not include*
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 - *machinery, whether fixed to the land or not; or*
 - *any below ground works used in the extraction of minerals or petroleum.*
- *“land” means lands, tenements and hereditaments, and any improvements to land, and includes any interest in land.*

Vacant and Vacant Use

Have the same meaning as “vacant land” as defined by the Valuation of Land Act 1978, namely:

- *“vacant land” means land on which there are no improvements other than merged improvements.*
- *“merged improvements” means any works in the nature of draining, filling, excavation, grading or levelling of the land, retaining walls or other structures or works for that purpose, the removal of rocks, stone or soil, and the clearing of timber, scrub or other vegetation.*
- *“land” means lands, tenements and hereditaments, and any improvements to land, and includes any interest in land.*

Where the definitions of “Improved” and “Vacant” are amended in the Valuation of Land Act 1978, those amendments will prevail. If the Valuation of Land Act 1978 is superseded, then similar terms in the new act will prevail (in accordance with any amendments to the Local Government Act 1995).

Holiday and Holiday Use

Have the same meaning as the following definitions in the Shire of Denmark Town Planning Scheme No. 3 [“TPS3”] and its associated Policies, namely:

- *“Holiday Home (standard)” – means a single house (excluding ancillary accommodation), which may also be used for short stay accommodation for no more than six people (but does not include a bed and breakfast, guesthouse, chalet and short stay accommodation unit).*
- *“Holiday Home (large)” – means premises conforming to the definition of holiday home (standard) with the exception that the premises provide short stay accommodation for more than six people but not more than 12 at any one time.*
- *“Holiday Accommodation” – means one or more dwellings on one lot which by way of trade or business, are made available for occupation by persons other than the proprietor for holiday purposes and includes those premises known as bed and breakfast but does not include a dwelling that is used as a rental property for tenanting for residential accommodation or Holiday Home (standard) or Holiday Home (large).*
- *“Boarding House” – means a building in which provision is made for lodging or boarding more than six persons, exclusive of the family of the keeper, for hire or reward, but does not include*
 - *premises the subject of a Hotel, Limited Hotel or Tavern Licence granted under the provision of the Liquor Act 1970 (as amended);*
 - *premises used as a boarding school approved under the Education Act 1928 (as amended);*
 - *a single house or grouped dwelling;*
 - *any building that is the subject of a strata title issued under the provisions of the Strata Titles Act 1985 (as amended).”*

Where the definitions shown above are amended in the TPS3, then those planning amendments will prevail in the context of implementing the rating system. Local Planning Scheme No. 4 is proposed to be introduced in future, a process likely to take several years.

Residential, Special Residential, Special Rural, Landscape Protection, Rural, Commercial, Industrial, Professional Office, Tourist

Have the same meaning as the purpose and intent of the zones in the TPS3. Where the zones are amended in the TPS3, or where the TPS3 is superseded, then this document will be reviewed, and the new zones will be used to amend the rating system.

Where the land parcel is designated more than one zone, as shown in the Scheme Maps to the TPS3, then the predominant use of the land parcel will be assessed by the Shire of Denmark, and, using the purpose and intent of the zones in the TPS3, the appropriate Zone will be used for the purposes of the rating system.

Local Scheme Reserve

Has the same meaning as the purpose and intent of the reserves in the TPS3. Where the reserves are amended in the TPS3, or where the TPS3 is superseded, then this document will be reviewed, and the new reserves will be used to amend the rating system.

No Zone

Where no zone is designated for a land parcel, as shown in the Scheme Maps to the TPS3, then this term applies. Where the zones are amended in the TPS3, or where the TPS3 is superseded, then this document will be reviewed, and the new zones will be used to amend the rating system.

Other Zones

Where a land parcel's zone is not provided for in the rating system, then this term applies.

Rural Use

Has the same meaning as the following definitions in the TPS3 and its associated Policies, which relate to the Rural Zone in the TPS3, namely:

- *“permitted uses”*
 - *One Residential Dwelling*
 - *Two Residential Dwellings (over 10ha)*
- *“rural pursuit”* - means the use of land for any of the purposes set out hereunder and shall include such buildings normally associated therewith:
 - *the growing of cereals or food crops except for domestic purposes*
 - *the rearing or agistment of goats, sheep, cattle, deer or beasts of burden*
 - *the stabling, agistment or training of horses*
 - *the growing of trees, plants, shrubs, or flowers for replanting in domestic, commercial or industrial gardens*
 - *the sale of produce grown solely on the lot*

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but does not include the following except as approved by the Council:

- *the keeping of pigs*
- *poultry farming*
- *the processing, treatment or packing of produce*
- *the breeding, rearing or boarding of domestic pets*

Rural Use also includes the following Additional Use Classes, as listed in Table 1 – Zoning Table of the TPS3, and defined in the TPS3 Appendix I – Interpretations, where such uses have been approved by Council upon the subject land:

- *aquaculture*
- *horticulture*
- *private tree plantation*
- *kennels*
- *cottage industry*
- *extractive industry*
- *feedlot farming*
- *home occupation*
- *market*
- *office*
- *piggery*
- *poultry farming*

Where the definition of “Permitted Uses”, “Rural Pursuit” and the Additional Use Classes listed above are amended in the TPS3, those amendments will prevail. If the TPS3 is superseded, then similar terms in the new scheme will prevail.

Non-Rural Use

All approved and, if applicable, licenced*** activity on rural land which is not listed above under the term “Rural Use” is not considered a Rural Use, for the purposes of the rating system. Due to their size, nature and relative impact on Council services, all activities listed hereunder with a hash [#] are considered to represent two non-rural uses, and 1 to 2 chalets is equal to one non-rural use, 3 to 4 chalets is equal to two non-rural uses and so on. The following table provides examples of how the number of approved and, if applicable, licenced activities are equivalent to the number of non-rural uses for the purposes of the rating system:

Activity	Number Approved/Licensed	Equivalent Number of Non-Rural Uses
Arts and Craft	1	0 – such activity will not be considered a non-rural use
Bed and Breakfast	1	1
Boarding House/Lodging House/Hotel/Motel #	1	2
Café	1	1
Cellar Door	1	1
Chalet	1 to 2	1
	3 to 4	2
	5 to 6	3
	7 to 8	4
Holiday Home Standard	1	1
Holiday Home Large #	1	2
Winery #	1	2
Restaurant #	1	2
Other uses not listed	1	Assessed on a case-by-case basis

*** the terms “approved” and “licensed” and “licenced” relate to Planning Approvals, Environmental Health Licences and Registrations, and Building Permits, from the Shire of Denmark, where applicable to the activity being undertaken

Additional Use 1

Where there is one (1) Non-Rural Use occurring on the property, as approved and, if applicable, licensed by the Shire of Denmark, then this term applies. Examples may include (subject to the TPS3): 1 cellar door; OR 1 to 2 chalets.

Additional Use 2

Where there are two (2) Non-Rural Uses occurring on the property, as approved and, if applicable, licensed by the Shire of Denmark, then this term applies. Examples may include (subject to the TPS3): 3 to 4 chalets; OR 1 Winery; OR 1 restaurant; OR 1 cellar door and 1 to 2 chalets.

Additional Use 3

Where there are three (3) Non-Rural Uses occurring on the property, as approved and, if applicable, licensed by the Shire of Denmark, then this term applies. Examples may include (subject to the TPS3): 5 to 6 chalets; OR 1 cellar door and 1 winery; OR 1 restaurant and 1 to 2 chalets.

Additional Use 4

Where there are four (4) or more Non-Rural Uses occurring on the property, as approved and, if applicable, licensed by the Shire of Denmark, then this term applies. Examples may include (subject to the TPS3): 7 to 8 chalets; OR 1 to 2 chalets and 1 cellar door and 1 winery; OR 1 restaurant and 1 cellar door and 3 to 4 chalets.

SPLIT RATING

The Local Government Act 1995 permits the Shire of Denmark to “split rate” non-rural uses on unimproved value land and effectively isolate that activity from the remainder of the property and rate that activity on a separate land parcel; one land parcel reflecting the rural use and the other land parcel reflecting the non-rural use/s. Council has elected not to implement split rating due to the cost of implementation and administration. Council has implemented the rating system as a more readily understood and efficient method of ensuring fairness and equity in rating.

2017/2018 STATEMENT OF OBJECTS AND REASONS

The 2017/2018 differential rating system uses the following list of Differential General Rating Categories. Each category consists of a number of rate codes according to zoning and use. The objects and reasons complement Council Policy P030101 "Council Rating Equity Policies". To meet legislative requirements that define how many properties can be levied the minimum payment, the relativities have changed since 2016/2017. The rates in the \$ and the minimum payments have changed to also reflect a 4% average increase to cover the rise in expenses since the adoption of the 2016/2017 rating system.

Category #	Category Title (including Rate Code #'s and Titles)	Rate (cents/\$ of valuation)	Minimum Payment	% Variance	Objects and Reasons
Land on Gross Rental Valuation					
1	GRV Residential/Non-Commercial Developed <i>(Improved Base)</i> <ul style="list-style-type: none"> • 11 GRV Residential Zone Improved Use • 18 GRV No Zone Improved (Non-Commercial) Use • 81 GRV Local Scheme Reserve Improved (Non-Commercial) Use 	9.8072	1,024	Base Rate for all GRV categories	Consists of improved land located within an urban area (excluding lifestyle and rural zoned land), or is located on a local scheme reserve or is not zoned, and is used for non-commercial purposes. Is considered by Council to be the base rate in the \$ and minimum payment by which all other GRV rated land is assessed.
2	GRV Commercial Developed <ul style="list-style-type: none"> • 56 GRV Rural Zone Production Facility Use • 57 GRV Rural Zone Caravan Park Use • 61 GRV Commercial Zone Improved Use • 63 GRV Industrial Zone Improved Use • 65 GRV Professional Office Zone Improved Use • 67 GRV Tourist Zone Improved Use • 85 GRV Local Scheme Reserve Business Use 	10.5248	1,139	Rate in \$ 7.32% Minimum 11.17% Variance to Category # 1	Consists of improved non-residential land that is zoned for commercial business activity, or is located in a local scheme reserve with an approved commercial use (whether or not such activity is taking place), with the premium of 7.32% on the base rate in the \$ reflecting the additional cost of servicing non-residential activity including CBD carparking, landscaping and other amenities and, in recognising the importance of tourism to these non-residential uses, the development of tourist related services and infrastructure and promotion of the district to attract more visitors. The premium of 11.17% on the base minimum payment reflects the relatively low value of many non-residential properties and is imposed to ensure all such land pays a fair and equitable contribution to Council services, relative to other property types, and also to the investment made by Council in the local economy.
3	GRV Lifestyle Developed <ul style="list-style-type: none"> • 21 GRV Special Residential Zone Improved Use • 31 GRV Special Rural Zone Improved Use 	9.8384	1,050	Rate in \$ 0.32% Minimum 2.54% Variance to Category # 1	Consists of larger improved residential properties, many located on the urban fringe, which have little or no rural activity taking place, with the premium of 0.32% on the base rate in the \$ and 2.54% on the base minimum payment reflecting the additional servicing costs associated with lower density improved land including ranger services, bushfire control and road maintenance.

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4	<p>GRV Rural Developed</p> <ul style="list-style-type: none"> • 35 GRV Landscape Protection Zone Improved Use • 51 GRV Rural Zone Improved Use • 58 GRV Rural Multiple Occupancy Zone Improved Use 	10.5560	1,050	<p>Rate in \$ 7.64%</p> <p>Minimum 2.54%</p> <p>Variance to Category # 1</p>	<p>Consists of predominantly non-rural land, mainly located on the urban fringe and in rural areas, which contain an improvement, with the premium of 7.64% on the base rate in the \$ and 2.54% on the base minimum payment reflecting additional servicing costs associated with this lower density land including ranger services, bushfire control and road maintenance.</p>
5	<p>GRV Holiday Use Developed</p> <ul style="list-style-type: none"> • 13 GRV Residential Zone Holiday Use • 23 GRV Special Residential Zone Holiday Use • 33 GRV Special Rural Zone Holiday Use • 37 GRV Landscape Protection Zone Holiday Use • 53 GRV Rural Zone Holiday Use • 60 GRV Rural Multiple Occupancy Zone Holiday Use • 83 GRV Local Scheme Reserve Holiday Use 	10.9720	1,128	<p>Rate in \$ 11.88%</p> <p>Minimum 10.15%</p> <p>Variance to Category # 1</p>	<p>Consists of predominantly residential land that has received Shire approval to be used for short-term holiday accommodation purposes with the premium of 11.88% on the GRV base rate in the \$ and 10.15% on the base minimum payment reflecting the additional costs associated with holiday use properties including noise complaints handling, ranger call outs, contributions to the tourism industry, the provision of tourism infrastructure within the Shire and the promotion of the district to attract more visitors. Excludes annual registration, which is charged for as a distinct three-yearly inspection and annual certificate issuing service.</p>
6	<p>GRV Residential Vacant <i>(Vacant Base)</i></p> <ul style="list-style-type: none"> • 12 GRV Residential Zone Vacant Use • 19 GRV No Zone Vacant Use • 82 GRV Local Scheme Reserve Vacant (Residential) Use 	19.5520	931	<p>Rate in \$ 99.36%</p> <p>Minimum -9.14%</p> <p>Variance to Category # 1</p>	<p>Consists of land located within an urban area, zoned residential, or no zone, or is a local scheme reserve valued for residential activity, and is currently vacant. The differential rate in the \$ and minimum payment reflects the different method used for the valuation of vacant residential land compared to improved land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.</p>
7	<p>GRV Commercial Vacant</p> <ul style="list-style-type: none"> • 62 GRV Commercial Zone Vacant Use • 64 GRV Industrial Zone Vacant Use • 66 GRV Professional Office Zone Vacant Use • 68 GRV Tourist Zone Vacant Use • 86 GRV Local Scheme Reserve Vacant (Non-Residential) Use 	13.8736	1,035	<p>Rate in \$ -29.04%</p> <p>Minimum 11.17%</p> <p>Variance to Category # 6</p>	<p>Consists of vacant land zoned for future commercial business activity, or valued for non-residential activity on a local scheme reserve. The lesser rate in the \$ by 29.04%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.</p> <p>The premium of 11.17% on the GRV vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of servicing non-residential activity, including CBD carparking and amenities and investment in tourism by Council, to benefit commercial entities.</p>

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8	GRV Rural Vacant <ul style="list-style-type: none"> • 52 GRV Rural Zone Vacant Use • 59 GRV Rural Multiple Occupancy Zone Vacant Use 	14.8720	1,035	Rate in \$ -23.94% Minimum 11.17% Variance to Category # 6	Consists of vacant land intended for predominantly non-rural improved purposes. The lesser rate in the \$ by 23.94%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential zoned land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services. The premium of 11.17% on the vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of constructing and maintaining future and existing community assets for the economic benefit of these likely future subdivisions.
9	GRV Lifestyle Vacant <ul style="list-style-type: none"> • 22 GRV Special Residential Zone Vacant Use • 32 GRV Special Rural Zone Vacant Use • 36 GRV Landscape Protection Zone Vacant Use 	18.5120	952	Rate in \$ -5.32% Minimum 2.23% Variance to Category # 6	Consists of larger residential properties, many located on the urban fringe, but which are currently vacant, and contain little or no rural activity, with the lesser rate in the \$ by 5.32% on the GRV vacant base rate in the \$ and the premium of 2.23% on the GRV vacant base minimum payment reflecting servicing costs associated with these lower density vacant properties including ranger services, bushfire management and road maintenance.
Land on Unimproved Valuation					
10	UV Base <ul style="list-style-type: none"> • 40 UV Rural Zone Rural Use only • 45 UV Landscape Protection Zone Rural Use only • 70 UV Rural Multiple Occupancy Zone Rural Use only • 90 UV Other Zones Rural Use only 	0.4940	1,253	Base Rate for all UV categories	Consists of land that is exclusively for rural use and is considered to be the base rate by which all other UV rated land is assessed.
11	UV Additional Use 1 <ul style="list-style-type: none"> • 41 UV Rural Zone Additional Use 1 • 46 UV Landscape Protection Zone Additional Use 1 • 71 UV Rural Multiple Occupancy Zone Additional Use 1 • 91 UV Other Zones Additional Use 1 	0.5434	1,379	Rate in \$ 10.00% Minimum 10.04% Variance to Category # 10	Consists of land that is operating the equivalent of one non-rural use with the premium of 10.00% on the UV base rate in the \$ and 10.04% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism- related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.

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12	<p>UV Additional Use 2</p> <ul style="list-style-type: none"> • 42 UV Rural Zone Additional Use 2 • 47 UV Landscape Protection Zone Additional Use 2 • 72 UV Rural Multiple Occupancy Zone Additional Use 2 • 92 UV Other Zones Additional Use 2 	0.5928	1,504	<p>Rate in \$ 20.00%</p> <p>Minimum 20.00%</p> <p>Variance to Category # 10</p>	<p>Consists of land that is operating the equivalent of two non-rural uses with the premium of 20.00% on the UV base rate in the \$ and 20.00% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism- related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.</p>
13	<p>UV Additional Use 3</p> <ul style="list-style-type: none"> • 43 UV Rural Zone Additional Use 3 • 48 UV Landscape Protection Zone Additional Use 3 • 73 UV Rural Multiple Occupancy Zone Additional Use 3 • 93 UV Other Zones Additional Use 3 	0.6422	1,629	<p>Rate in \$ 30.00%</p> <p>Minimum 29.96%</p> <p>Variance to Category # 10</p>	<p>Consists of land that is operating the equivalent of three non-rural uses with the premium of 30.00% on the UV base rate in the \$ and 29.96% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism- related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.</p>
14	<p>UV Additional Use 4</p> <ul style="list-style-type: none"> • 44 UV Rural Zone Additional Use 4 • 49 UV Landscape Protection Zone Additional Use 4 • 74 UV Rural Multiple Occupancy Zone Additional Use 4 • 94 UV Other Zones Additional Use 4 	0.6916	1,754	<p>Rate in \$ 40.00%</p> <p>Minimum 40.00%</p> <p>Variance to Category # 10</p>	<p>Consists of land that is operating the equivalent of four non-rural uses with the premium of 40.00% on the UV base rate in the \$ and 40.00% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism- related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.</p>

A Notice of Intention to Levy Differential Rates 2017/2018 was advertised from 28 June 2017 in the Denmark Bulletin, including on public notice boards and the Shire of Denmark website. Advertisements were also placed in the Walpole Weekly, Albany Advertiser and the Shire of Denmark Facebook page for the benefit of a wider readership. Submissions closed on 15 July 2016 and no submissions were received. Subsequent changes to the rates in the \$ and minimum payments were adopted due to cost savings identified since the advertisement was placed and to also recognise the current economic climate.