



Shire of Denmark

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SHIRE OF DENMARK RATE NOTICES

General Information

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 introduced a differential rating system, 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 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.

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 to the total rating revenue has been adopted.

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Unless mentioned otherwise, sections [“s.”] are from the Local Government Act 1995, and regulations [“r.”] are from the Local Government (Financial Management) Regulations 1996.

DIFFERENTIAL RATING AND SPECIFIED AREA RATING

- Council imposes a rate in the \$ and minimum payment based on the valuation, zoning and use of the land. The rates in the \$ are determined to provide the shortfall in income required for Council to provide various facilities, services and infrastructure.
- Council may impose a specified area rate to fund the provision of a specific service, work or facility to a specified area of the district. A specified area rate, if imposed, will then be charged via a rate notice or interim notice.

EMERGENCY SERVICES LEVY [“ESL ”] – STATE GOVERNMENT CHARGE

- ESL is levied on behalf of the State Government to fund fire and emergency services, per the Emergency Services Levy Act 2002. ESL is forwarded to the Department of Fire and Emergency Services [“DFES”]. For further information contact DFES on 1300 136 099 or www.dfes.wa.gov.au.

PAYMENT OPTION 1

- Payment in full by the due date of this notice will not incur an instalment option cost.
- Payment in full is required where the balance owing (excluding arrears) is less than \$200 (r.59).

PAYMENT OPTIONS 2 AND 3

- Current financial year charges may be paid in either two or four instalments. The amounts payable and the due dates are shown on the front of this notice. Options 2 and 3 include an instalment option cost in the total for each option (nil for State Government Rebate recipients). The instalment option cost includes an administration fee (r.67) and interest (r.68 and r.69). The current administration fee and interest are available from Council’s website in the Schedule of Fees and Charges.
- The first instalment due date includes all arrears/prior financial year charges. To be eligible for options 2 or 3, the first instalment MUST be paid in full by its due date, including any associated recovery costs (r.58).
- Instalment notices will be issued 28 days prior to each instalment due date (s.6.41). Your liability for payment is not reduced by non-receipt of an instalment notice.

CUSTOMISED PAYMENT ARRANGEMENTS

- Should there be any reason why a payment is not expected to be made in full by its due date, then please contact Council IMMEDIATELY to discuss the matter further (s.6.49).
- Any person who does not make a payment in full by its due date agrees to Council making a payment agreement with the person which will incur an overdue account management fee in addition to interest on overdue charges (subject to conditions). (s.6.49)

DEBT RECOVERY

- If a payment is not paid in full by its due date and a customised payment arrangement is not entered into, then that amount falls into arrears and may be recovered through a court without further notice. Legal action to recover an unpaid 2nd or 3rd instalment will not occur until after the due date of the next instalment. COSTS OF LEGAL PROCEEDINGS WILL BE ADDED TO YOUR ACCOUNT. (s.6.54 to s.6.62, and r.66)
- If payment is not received for a period of three years or more, then Council is permitted to take possession of the land (s.6.63 to s.6.75).

INTEREST ON OVERDUE CHARGES

- Council charges interest on all overdue charges on a daily basis until the charges are paid (r.70 and r.71, and ESL Act 2002). The interest rate is available from Council's website in the Schedule of Fees and Charges. Interest is applied as follows:

- a. No Instalment Option Taken – from the day after this notice's due date.
- b. Instalment Option Taken – from the day after the instalment due date.
- c. Previous Financial Year Interest – from 1 July after the interest was incurred.
- d. Eligible Pensioners/Seniors – Interest is not charged to assessments receiving a State Government Rebate, for rate charges and ESL only. Eligible deferred amounts, where no eligible pensioner is currently registered, will not incur interest charges. When the deferred amount becomes payable, interest will commence.

STATE GOVERNMENT REBATES/DEFERMENT

- Rebates apply to the current financial year's rate charges and ESL only. All other charges are payable in full. The WA State Government funds rebates after all charges are fully paid and AFTER acceptance by the Office of State Revenue ["OSR"]. Deferments are subject to acceptance by the OSR, as at 1 July of each year.

- To be eligible for a rebate in accordance with the Rates and Charges (Rebates and Deferments) Act 1992, an applicant must:

- a. Own and occupy the property on 1 July of the current financial year; AND,
- b. Hold a current valid concession card:
 - i. for Pensioners: Pensioner Concession Card only, or WA State Concession Card only, or WA Seniors Card WITH a Commonwealth Seniors Health Card;
 - ii. for Seniors: a WA Seniors Card only;
- c. AND, register their entitlement with Council in person, or through the Water Corporation on 1300 659 951 or www.watercorporation.com.au.

- Pensioners may be entitled to a rebate of up to 50% off eligible charges, or may defer payment of those charges and forgo the rebate (conditions apply).
- Seniors may be entitled to a rebate of up to 25% off eligible charges.
- The maximum rebate is capped each financial year.

- A pro-rata rebate may be granted from the date of registration to a person who becomes the holder of a valid concession card after 1 July of the current financial year.
- If you have any charges in arrears, then you are not entitled to a rebate for the current financial year. Please contact council to discuss entering into a customised payment arrangement that may entitle you to a rebate or deferment.
- If your circumstances change, including your ownership/occupation status of the property or eligibility as a pensioner/senior, then you must notify Council.

OBJECTIONS

- The Valuation of Land Act 1978 Part IV sets out how objections may be made regarding valuations. Prior to lodging a formal objection please refer to Landgate’s website, www.landgate.wa.gov.au, or contact Landgate on 08 9273 7341 or vs@landgate.wa.gov.au. An objection must be in writing and lodged with The Valuer General, PO Box 2222, Midland WA 6936, within 60 days of the date of issue of this notice.
- Grounds exist by which, and the time and manner in which, individual objections to the rate record may be made, including rights of review (s.6.76 to s.6.79B). An objection to the rate record must be made in writing to Council within 42 days of the date of issue of this notice. General reviews of the imposition of rate or service charges may be referred to the State Administrative Tribunal (s.6.82).
- Pending the determination of any objection, this notice is still due and payable by each respective instalment due date (s.6.81).

CHANGE OF OWNERSHIP/ADDRESS

- Notice must be given in writing to Council within 21 days, by the person who disposes of rateable land (s.9.68), including changes of name. Full payment of all instalments is due immediately following settlement (r.63).
- Property owners must specifically inform Council in writing of any change of address to which notices are to be sent. The assessment number must be quoted. To amend an email address for the Email My Rate Notice service, please re-register at erateswa.com/Denmark.

USE OF PERSONAL INFORMATION

- Personal information is received and collected by the Shire of Denmark for the purpose of providing services normally delivered by a local government.
- Using the personal information held by the Shire of Denmark, electronic messages may be sent for local government purposes such as overdue accounts and emergencies. (clause 3 of Schedule 1 of the Spam Act 2003)

INTERIM RATING

- Interim notices may be issued during a financial year due to: subdivision/amalgamation; errors in, or changes to, the valuation, zoning and use of the land; and, completion/alteration/demolition of improvements (s.6.39 to s.6.40).

GOODS AND SERVICES TAX [“GST”]

- GST is not payable on rating charges, ESL, domestic rubbish/recycling, nor instalment fees. GST is payable on commercial rubbish/recycling. Legal charges may include GST. Other charges may include GST.

FURTHER INFORMATION

Further information about your rate notice may be sought from the Rating Services team at the Shire of Denmark, to rates@denmark.wa.gov.au. Please also refer to the back of your rate notice and to the Shire of Denmark website at www.denmark.wa.gov.au/residents/rating-services.aspx.

The Schedule of Fees and Charges is available from www.denmark.wa.gov.au/finance-administration-documents-forms.aspx.