

Local Government Act 1995
DIFFERENTIAL RATING
STATEMENT OF OBJECTS AND REASON

DIFFERENTIAL GENERAL RATING CATEGORY (including Rate Code numbers and titles)	Objects and Reasons
GRV Residential Developed	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.
GRV Bus. Commercial Developed	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.
GRV Lifestyle Developed	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.
GRV Rural Developed	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.
GRV Holiday Use Developed	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.
GRV Residential Vacant	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.
GRV Bus. Commercial Vacant	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. 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.

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GRV Rural Vacant	<p>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.</p> <p>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.</p>
GRV Lifestyle Vacant	<p>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.</p>
UV Base	<p>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.</p>
UV Additional Use 1	<p>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.</p>
UV Additional Use 2	<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>
UV Additional Use 3	<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>
UV Additional Use 4	<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>