

- Supporting community based Committees of Management that currently manage the vast majority of community and recreation facilities on Council and Crown land
- Council's Rate Concentration is budgeted to be 58.9%, which has historically been 5-6% less than similar large rural shires. The current rate capping framework will not enable Council to improve this indicator without applying for a variation.
- Managing the competing interests of rural and urban communities and
- Maintaining the extensive road network of over 1,800 km

The following table demonstrates the effort Council has made in 202-22 to maintain its rate base at a sustainable level, reducing Council's reliance on government funding.

Average Rates and Charges per residential assessment

Year	Average Residential Rate Revenue / Assessment \$	Percentage Increase %	Rate Concentration Budget %	Victoria Councils Average %
2003-04	584	9.40	29	44
2012-13	1,402	7.36	51	58
2013-14	1,523	8.64	46	60
2014-15	1,629	6.92	48	64
2015-16	1,740	6.80	45	60
2016-17	1,801	3.50	55	64
2017-18	1,858	3.10	50	55
2018-19	1,981	6.60	58	63
2019-20	2,038	2.92	60	60
2020-21*	2,071	1.66	58	60
2021-22*	2,116	2.14	59	60

Note: Figures from 2015-16 onward, are calculated using the Local Government Performance Reporting data and relate to residential properties only. The table includes the garbage charge which can increase more than the rate cap as garbage charges are based on a cost recovery methodology.

The level of required rates and charges are considered in context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Golden Plains community. Golden Plains Shire Council still remains very successful in obtaining government funding to minimise the burden on its ratepayers, while remaining a progressive and developing shire.

Current Year Rates and Charges

The following table sets out historic and future proposed increases in revenue from rates and charges and total rates to be raised, based on the forecast financial position as at 30 June 2021. There is an increase of \$50 in the 2021-22 annual garbage charge with \$20 being the increase in landfill levy prescribed by the State Government effective from 1 July 2021 and \$10 increased recycling costs and \$20 increase for landfill rehabilitation and roadside stockpile removal works.

Year	General Rate and Municipal Charge Increase %	Garbage Charge %	Total Rates and Charges Raised '000
2015-16	6.23	(4.8)	19,435
2016-17	2.32	3.57	20,427
2017-18	2.00	2.20	21,315

2018-19	2.25	31.00	22,903
2019-20	2.50	0	23,649
2020-21	2.00	1.50	24,357
2021-22	1.50	15.00	25,724
2022-23	1.50	9.00	26,538
2023-24	1.50	4.50	27,731
2024-25	1.50	4.50	28,656

Rating structure

Council has established a rating structure which is comprised of three key elements. These are:

- Property values, which form the central basis of rating under the Local Government Act 1989
- A 'user pays' component to reflect usage of certain services provided by Council
- A fixed municipal charge per property to cover some of the administrative costs of the Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

One of the challenges of our legislated rating system is high population growth. Properties in growth townships with increasing property values will continue to pay much higher rate increases than properties in other areas of Golden Plains. This means properties in growth townships typically experience rate increases much higher than the average rate cap. As a result, other areas of Golden Plains experience rate decreases. In an effort to make this system fairer in 2019-20 Council decreased total rate revenue (which is distributed using property values) and increased the revenue raised from the fixed municipal charge. This approach will ensure that all ratepayers contribute a higher minimum amount and less revenue will be contributed from a property valuation based rating system. There is an increase in the municipal charge from \$306 to \$310.40 in line with the 1.5% rate cap increase.

Council makes two further distinctions within the property value component of rates based on the purpose for which the property is used and whether it is located within a defined geographic growth area.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprised eight differential rates. These are defined in detail in Appendix 6.1, however a brief summary is as follows:

Residential – Base rate (cents per dollar of Capital Improved Value, CIV)

Business, Industrial & Commercial - 100% of residential rate

Business, Industrial & Commercial Bannockburn - 120% of residential rate

Farm Land Broadacre - 85% of residential rate

Farm Intensive – 90% of residential rate

Farm < 40 Hectares – 100% of residential rate

Non Farm Vacant Land – 200% of residential rate and

Developable Vacant Land – 100% of residential rate

These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Council also levies a municipal charge and a garbage collection charge as allowed under the Act. A brief explanation of each rating component is provided below.

General Rates: General rates are calculated by multiplying the "rate in the dollar" by the property's capital improved value.

Growth Differentials: Growth differentials are applied to properties in defined geographic growth areas. Growth differentials are calculated in the same manner as general rates but the rate in the dollar is slightly higher. This revenue partially funds Council's strategic planning function.

Municipal Charge: The municipal charge is used to collect a portion of revenue not linked to property value, but paid equally by all ratepayers. The charge is applied pursuant to s.159 of the Local Government Act and is intended to cover some of the administrative costs of Council.

The municipal charge is a flat charge, irrespective of the valuation of a property. For lower valued properties, it means that the total rates as a percentage of the property's CIV is higher when compared to higher valued properties. Its function is to ensure that low valued properties pay a fair share of the total rates burden. If Council did not apply a municipal charge the general rate would rise and the rates on higher valued properties would increase substantially. This would be contrary to Council's responsibility to provide a fair and equitable system of rating.

Garbage Charge: The garbage charge is levied on a full cost recovery basis to cover the kerbside collection of household waste and recycling. Any surplus generated from the garbage charge will be offset against future garbage costs, in line with full cost recovery principles. There is an increase of \$50 in the 2021-22 annual garbage charge with \$20 the increase in landfill levy prescribed by the State Government, \$10 increase from additional recycling costs and \$20 increase for landfill rehabilitation and roadside stockpile removal works.

In February 2020, the State Government released its waste related circular economy policy 'Recycling Victoria – A New Economy'. A key action included was the increase in the State Government landfill levy fees over 3 years to bring it into line with other States. The increase in 2020-21 was \$20 per tonne which the State Government decided to defer in response to the COVID-19 pandemic, with the increase effective from 2021-22. The annual increase translated to \$10 per household per year. Deferral of the increase has resulted in the 2021-22 increase for both the 2020-21 and 2021-22 years applied to the 2021-22 year at \$40 per tonne which will increase the waste charge by around \$20 per household in the 2021-22 year.

When comparing the rates and charges in Golden Plains Shire with those of other Councils, the municipal charge should be included in the calculation. There is a misconception in the community that when the municipal charge is taken into account Golden Plains is a high rating council. That is not the case.

Detailed analysis of the rates to be determined for the 2021-22 year is contained in Appendix 6 'Rates and Charges Statutory Disclosures'.

Council has adopted a formal *Rating Strategy* that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

A review of the Rating Strategy was completed in 2019-20 with the desired outcome of greater rate equity between different rating categories across the Shire, which resulted in the following changes:

- Removing growth differentials
- Establishing separate farm differentials for broadacre, intensive and small farms
- Increase business property differential rate to 120% for Bannockburn

This review has resulted in ten differential rates being reduced to 8 due to the removal of 5 growth differentials, establishment of 2 new farm differentials and 1 new business differential.

General Revaluation of Properties

As required by the Local Government Act, a revaluation of all properties within the municipality was carried out during 2020-21 and will be applied from 1 July 2021 for the 2021-22 year. Valuations and rates in the dollar are indicative only as they are based on the draft 2021 Revaluations available at 3 April 2021. These rates in the dollar will be recalculated in May 2021 following certification of the 2021 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

The outcome of the preliminary 2021 general revaluation resulted in an increase in property valuations throughout the municipality. Overall, property valuations across the municipal district increased by 12.5% since the last general valuation conducted in 2020. State legislative changes now require councils to conduct general revaluations annually from 1 July 2018. Therefore, the next general revaluation will be conducted in 2022 and will be applied from 1 July 2022.

The following tables demonstrates the average percentage increase for each property type.

Property Type	Average Value Increase/ (Decrease) 2021-22
Residential Improved	12.83%
Business, Industrial & Commercial	17.43%
Business, Industrial & Commercial Bannockburn	11.03%
Farm Land Broadacre	10.34%
Farm Land Intensive	8.79%
Farm Land < 40 Hectares	5.32%
Non Farm Vacant Land	18.56%
Vacant Land Non-Developable	18.30%

Fire Services Property Levy

From 1 July 2013 a new fire levy was introduced and applies to all private property owners – including persons and organisations that do not currently pay council rates, such as churches, charities, private schools and RSL's. Council properties will also be subject to the fire levy. Under the Fire Services Property Levy Act 2012, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the Fire Services Property Levy (FSPL) is collected by Council on behalf of the State Government, to fund the operations of the MFB and CFA, hence Council does not recognise any income and this levy is not included in any rating calculation or comparison.

However, it is important to note that this charge will appear on annual and quarterly rate notices.

5.5 OTHER STRATEGIES AND PLANS

In addition to the Council Plan (incorporating the Municipal Public Health and Wellbeing Plan) and Financial Plan, the Budget is shaped by Community Plans and numerous other Council plans and strategies as detailed below:

EXECUTIVE UNIT

- Communication and Marketing Strategy
- Community Engagement Strategy
- Economic Development & Tourism

COMMUNITY DEVELOPMENT

- Community Development Strategy
- Open Space Strategy
- Arts and Culture Strategy
- Access and Inclusion Plan
- Play Space Strategy
- Recreation Strategy
- Paths and Trails Strategy
- Youth Development Strategy
- Bannockburn Community Infrastructure Development Plan

HUMAN SERVICES

- Municipal Early Years Plan
- Active Ageing and Inclusion Plan

CORPORATE SERVICES

- Annual Budget
- Internal Audit Plan
- Municipal Emergency Management Plan
- Rating Strategy
- Procurement Strategy
- Risk Management Strategy

PEOPLE AND CULTURE

- Organisational Development Strategy
- Customer Services Strategy

DIGITAL TRANSFORMATION

- Digital Transformation Strategy
- Information Governance Framework
- ICT Strategy
- Records Management Strategy

DEVELOPMENT

- Municipal Strategic changes
- Environment Strategy
- Golden Plains Food Production Precinct Concept Plan
- Roadside Weed Management Plan
- Bruces Creek Master Plan, Bannockburn
- Heritage Study
- Urban Design Frameworks – Bannockburn; Smythesdale; Inverleigh; Rokewood; Corindhap; Dereel; Batesford
- Domestic Animal Management Plan
- Rural Land Use Strategy
- Northern Settlement Strategy
- Municipal Fire Management Plan
- Domestic Waste Water Management Plan

WORKS

- Road Strategy
- Waste Management Strategy
- Asset Management Strategy
- Stormwater Management Plan
- Road Management Plan

6 APPENDICES

6.1 DECLARATION OF RATES AND CHARGES

Recommendation

1. Amount Intended to be Raised

An amount of \$25,443,830 (or such other amount as is lawfully raised as a consequence of this resolution) be declared as the amount which Council intends to raise by general rates, the municipal charge and the annual service charges (described later in this resolution), which amount is calculated as follows:

General Rates	\$18,513,266
Municipal Charge	\$3,404,175
Annual Service (Garbage) Charge	\$3,541,230
Supplementary Rates Income	\$150,000
Municipal Charge on Supplementary Rates	\$15,000
Interest on Rates	\$100,000

2. General Rates

2.1. A general rate be declared in respect of the 2021-22 Financial Year.

2.2. It be further declared that the general rate be raised by the application of differential rates.

2.3. A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

2.3.1. Residential Improved

Any land which:

- 2.3.1.1. is used primarily for residential purposes; and
- 2.3.1.2. does not have the characteristics of Residential Improved (Growth Area).

2.3.2. Business, Industrial and Commercial

Any land which:

- 2.3.2.1. is used primarily for commercial or industrial (including extractive industry) purposes; and
- 2.3.2.2. does not have the characteristics of Business, Industrial and Commercial (Growth Area).

2.3.3. Business, Industrial and Commercial (Bannockburn Area)

Any land which:

- 2.3.3.1. is used primarily for commercial or industrial (including extractive industry) purposes;
- 2.3.3.2. is located within any of the areas bounded by the continuous and unbroken lines and the plans is attached in the Schedule included in the Annual Budget; and
- 2.3.3.3. is designated as such in Council's rating database.

2.3.4. Farm Land Broadacre

Any land which:

- 2.3.4.1. is over 40 hectares in area; and
- 2.3.4.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- 2.3.4.3. is used by a business that:
 - 2.3.4.3.1. has a significant and substantial commercial purpose or character; and
 - 2.3.4.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.4.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

2.3.5. Farm Land Intensive

Any land which:

- 2.3.5.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.5.2. is intensively farmed; and
- 2.3.5.3. is used by a business that:
 - 2.3.5.3.1. has a significant and substantial commercial purpose or character; and
 - 2.3.5.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.5.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

2.3.6. Farm Land < 40 hectares in area

Any land which:

- 2.3.6.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.6.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities.

2.3.7. Non Farm Vacant Land

Any land which:

- 2.3.7.1. is not used primarily for residential, commercial or industrial (including extractive industry) purposes; and
- 2.3.7.2. does not have the characteristics of Farm Land, Farm Land (Growth Area), Non Farm Vacant Land (Growth Area), Vacant Land Non Developable or Vacant Non Developable Land (Growth Area)

2.3.8. Vacant Land Non Developable

Any land which:

- 2.3.8.1. is located in the Farming Zone (as zoned within the Golden Plains Planning Scheme); and
- 2.3.8.2. does not have the characteristics of Farm Land or Farm Land (Growth Area), and
- 2.3.8.3. cannot be used for residential, commercial or industrial (including extractive industry) purposes due to the constraints of the Golden Plains Planning Scheme.

- 2.4. Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described in this resolution) by the relevant cents in the dollar indicated in the following table, or such lesser amount as required to achieve compliance with Part 8A – Rate caps of the Local Government Act 1989.

2.5.

Category	Cents in the dollar on CIV*
Residential Improved	0.002666 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial	0.002666 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial (Bannockburn Area)	0.003199 cents in the dollar of Capital Improved Value
Farm Land Broadacre	0.002266 cents in the dollar of Capital Improved Value
Farm Land Intensive	0.002399 cents in the dollar of Capital Improved Value
Farm Land < 40 Hectares	0.002666 cents in the dollar of Capital Improved Value
Non Farm Vacant Land	0.005332 cents in the dollar of Capital Improved Value
Vacant Land Non Developable	0.002666 cents in the dollar of Capital Improved Value

*The above rates in the dollar are indicative only as they are based on the draft 2021 Revaluations available at 3 April 2020. These rates in the dollar will be recalculated in May 2021 following certification of the 2021 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

2.6. It be recorded that Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions, and that

2.6.1. the respective objectives of each differential rate be those specified in the Schedule included in the Annual Budget;

2.6.2. the respective types or classes of land which are subject to each differential rate be those defined in this resolution;

2.6.3. the respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in this resolution; and

2.6.4. the relevant

2.6.4.1. uses of;

2.6.4.2. geographical locations of;

2.6.4.3. planning scheme zonings of; and

2.6.4.4. types of buildings on;

the respective types or classes of land be those described in this resolution.

3. Municipal Charge

3.1. A municipal charge be declared in respect of the 2021-22 Financial Year.

3.2. The municipal charge be declared for the purpose of covering some of the costs of Council.

3.3. The municipal charge be in the sum of \$310.60 for each rateable land (or part) in respect of which a municipal charge may be levied.

3.4. It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

4. Annual Service (Garbage) Charge

4.1. An annual service charge be declared in respect of the 2021-22 Financial Year.

4.2. The annual service charge be declared for the collection and disposal of refuse (including recyclables).

4.3. The annual service charge be:

4.3.1. in the sum of \$385 for each rateable land (or part) in respect of which the annual service charge may be levied; and

4.3.2. based on ownership of any land used primarily for residential purposes within the area designated for waste collection in the plan, which are the criteria for the annual service charge so declared.

5. Consequential

5.1. It be recorded that Council requires any person to pay interest on any amount of rates and charges to which:

5.1.1. that person is liable to pay; and

5.1.2. have not been paid by the date specified for their payment

5.2. The Chief Executive officer be authorised to levy and recover the general rates, municipal charge and annual service charge in accordance with the Local Government Act 1989.

5.3. The Chief Executive officer be authorised to make so much of Council's rating database available as is reasonably necessary to enable any person to ascertain the designation of any land located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution.

SCHEDULE

Residential Improved

Objective:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the resolution.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Business, Industrial and Commercial**Objective:**

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Business, Industrial and Commercial (Bannockburn Area)**Objective:**

To enable more resources to be devoted to strategic planning of Business, Industrial and Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial and Commercial (Growth Area)), to encourage commerce and industry and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Farm Land Broadacre**Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Farm Land Intensive**Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Farm Land < 40 Hectares**Objective:**

To encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Non Farm Vacant Land**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Vacant Land Non Developable**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

ABBREVIATIONS

Abbreviation	Description
ANZ	Australia and New Zealand Bank
Assoc	Association
B'burn	Bannockburn
CALD	Culturally and Linguistically Diverse
CFA	Country Fire Authority
CIV	Capital Improved Value
cont.	Continued
CPI	Consumer Price Index
EB	Enterprise Bargaining
EFT	Equivalent Full Time staff numbers
EPA	Environmental Protection Authority
Eques	Equestrian
Equip	Equipment
ERP	Estimated Resident Population
ESC	Essential Services Commission
FAG	Federal Assistance Grants
FOI	Freedom of Information
FTE	Full Time Equivalent
Furn	Furniture
GIS	Geographic Information System
GP	Golden Plains
GST	Goods and Services Tax
HACC	Home and Community Care
hr	Hour
ICT	Information Communication Technology
Incl.	Inclusive of
IVAN	Golden Plains Shire Council Youth Van
k	Thousand
km	Kilometre
l	Litre
LASF DB Plan	Local Authorities Superannuation Fund Defined Benefit Plan
LGFV	Local Government Funding Vehicle
LIC	Land Information Certificate
m	Million
MAV	Municipal Association of Victoria
MBS	Municipal Building Surveyor
MCH	Maternal and Child Health
MFB	Metropolitan Fire Brigade
MOU	Memorandum of Understanding
N/A	Not applicable

Abbreviation	Description
NAB	National Australia Bank
OH&S	Occupational Health and Safety
POA	Price on Application
Rec.	Recreation
Reg.	Regulation
Re-Budget	Revised Budget
RSL	Returned Services League
SES	State Emergency Service
SRO	State Revenue Office
VAGO	Victorian Auditor General's Office
VCAL	Victorian Certificate of Applied Learning
VCAT	Victorian Civil and Administrative Tribunal
VGC	Victoria Grants Commission
WDV	Written Down Value

GLOSSARY

	Definition
Ad Valorem Rates	Rates based on the valuation of a property as opposed to a flat charge.
Capital Expenditure	The purchase or construction of assets that are expected to have a life of more than 1 year.
Capital Grants	Grants that are paid to fund projects of a capital nature, including capital expenditure on Council owned land and operating expenditure of a capital nature on Crown land.
Cash	Includes cash on hand and highly liquid investments.
Contracts and Materials	Includes payments to third parties for goods received and services rendered.
Contributions and Recoupments	Includes income for works performed by Council on behalf of third parties, contributions from community groups towards the construction or upgrade of community assets, contributions either in cash or in kind from developers, and minor recoups of some operating expenditure.
Council Plan	An annual plan containing Council's strategic objectives, strategic indicators and business plan strategies for the next 4 years.
CPI	Consumer Price Index, being a measure of the movement of prices in the economy over time.
Current Assets	Assets that are expected to be consumed or converted into cash within 1 year such as stock on hand, debtors, cash and investments.
Current Liabilities	Amounts owed to third parties by the Council that are expected to be settled within 1 year, such as trust funds, sundry creditors, and annual leave accrued.
Debt Servicing	The interest expense of borrowings.
Depreciation	The systematic allocation of the net cost of a long-term asset over its useful life. Depreciation is an annual operating expense; therefore it is the process of expensing long-term costs.
Employee Costs	Wages and salaries paid to employees plus labour on-costs such as superannuation, WorkCover premium, annual leave, long service leave and Fringe Benefits Tax.
Grants	Includes granted assets (usually cash) received from third parties such as Government Departments towards the cost of programs and capital expenditure.
LGFV	Local Government Funding Vehicle is a project the MAV has undertaken on behalf of all Victorian Councils. It is expected to provide significant savings to the sector by raising funds via the Bond market.
MAV	Municipal Association of Victoria – the main industry body representing Victorian Councils.
Non-Current Assets	Assets with a useful life of more than 1 year, such as land, buildings, plant and machinery, furniture and equipment, and infrastructure.
Non-Current Liabilities	Amounts owed to third parties by the Council that are not expected to be settled within 1 year, such as long-term loans.
Operating Expenditure	Expenditure on Materials and Services, employee costs, depreciation and debt servicing.
Income	Income received from rates and charges, grants and subsidies, contributions and recoupments, user fees, interest on investments and net gain/(loss) on disposal.
Overheads	Includes postage, vehicle operating costs, telephone, information technology, accounts payable, accounts receivable, depot operating costs, furniture and equipment, cleaning, lighting, heating, printing and stationery, office building maintenance, word processing, and insurance.
Own Source Revenue	Revenue, plus profit on sales, less grants.
Rate-in-the-dollar	The ad-valorem rates on an individual property divided by the total valuation of the property.
Rates and Charges	Rates and Charges consists of general rates, municipal charge, garbage charge and State Landfill Levy charge (including Supplementary assessments)
Retained Earnings	The accumulated surpluses from prior accounting periods represented by working capital or net current assets (current assets less current liabilities).

	Definition
Financial Plan	Council's Financial Plan that sets out Council's long-term financial strategy for a four-year period. This document forms part of the Council Plan.
Supplementary Rates	Rates levied on properties during the year as a result of new building works, land subdivisions, or land consolidations.
"The Act"	Unless otherwise stated, the Local Government Act 1989.
Underlying Result from Operations	The annual operating surplus or deficit in a 'normal' year. It excludes major 'one-off' items that distort the true financial performance of the Council.
VGC	Victoria Grants Commission – a body charged with the allocation of federal untied grants to Victorian Councils.
WDV of Assets Sold	The Written Down Value of an asset is an operating expense. It represents the undepreciated net cost of a long-term asset at the time it is sold. In the case of land sales, it represents the cost of land sold.
Working Capital	A measure of short-term liquidity represented by current assets less current liabilities.



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CUSTOMER SERVICE HOURS

Bannockburn Customer Service Centre
8.30am to 5pm, Monday to Friday

The Well, Smythesdale

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Golden Plains Shire Council
Preliminary 2021-22 Capital Budget
Version 13 (includes new initiatives)

Capital Works Area	Funding	2021-22			2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Capital Projects	External Funds	Council Cash								
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building Specialised												
Disability Action Plan		40		40	40	40	40	40	40	40	40	40
Replace BFSC floor foyer		30		30								
Kindergarten outdoor area compliance upgrades		20		20								
Future Building Design		100		100	100	100	125	125	125	150	150	150
Total Building Specialised		190	-	190	240	1,740	1,015	2,165	2,065	190	190	190
Building Unspecialised												
Major Facility Renewal		100		100	100	100	150	150	150	200	200	200
Minor Facility Renewal		75		75	75	75	100	100	100	125	125	125
Total Building Unspecialised		175	-	175	175	175	250	250	250	325	325	325
Plant, Machinery and Equipment												
Community Buses		65		65	65	65	-	-	70	-	-	70
Fleet Vehicles		315		315	322	337	322	267	375	457	247	387
Utes		205		205	240	195	90	340	212	127	135	360
Heavy Plant and Machinery		1,658		1,658	1,040	555	505	209	690	1,325	1,315	1,295
Total Plant, Machinery and Equipment		2,243	-	2,243	1,667	1,202	917	816	1,397	1,909	1,697	2,162
Computers and Telecommunications												
Computer Hardware		47		47	200	200	200	200	200	200	200	200
Computer Software		495		495	200	200	200	200	200	200	200	200
Total Computers and Telecommunications		542	-	542	400	400	414	400	400	400	414	400
Infrastructure												
Future Road Design		100		100	100	100	100	100	150	150	150	150
Future Drainage Design		100		100	100	100	100	100	150	150	150	150
Future Bridge Design		100		100	100	100	100	100	150	150	150	150
Local Roads Resealing		1,000		1,000	1,000	1,100	1,100	1,200	1,200	1,300	1,300	1,400
Local Roads Improvements		700		700	800	900	1,000	1,100	1,200	1,300	1,400	1,500
Gravel Resheeting - Local Roads		700		700	700	800	800	900	900	1,000	1,000	1,100
Footpaths	20%	250	50	200	250	250	250	250	250	250	250	250
Active Recreation Trails		50		50	50	50	70	70	70	95	95	95
Fire Access Track		5		5	5	5	5	5	5	5	5	5
Footpath/Kerb Renewal		100		100	100	100	100	100	100	100	100	100
Kerb & Channel		250		250	250	250	250	250	250	250	250	250
Local Roads Improvements (Roads to Recovery)	100%	1,500	1,500	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Fixing Country Roads	100%	-	-	-	-	-	-	-	-	-	-	-
Local Roads and Community Infrastructure	100%	-	-	-	-	-	-	-	-	-	-	-
Bridge Guard Replacements	100%	200	200	-								
Enfield Playground	100%	250	250	-								
Bunninyong-Mt Mercer Rd/Hardies Hill Rd/Garibaldi intersection upgrades	100%	250	250	-								
Derwent Jacks Rd/Snow Gum Rd/Reed Rd/Chromes Rd/Berringa intersection upgrades	100%	250	250	-								
Paddys Gully Rd/Bridge replacement/Rokewood junction	50%	636	318	318								
Bannockburn Skate Park upgrade	100%	100	100	-								
Lethbridge Cricket Net upgrade	100%	170	145	25								
Car park projects		100		100	100	50	50	50	50	50	50	50
Drainage Works		100	-	100	100	200	200	300	300	400	400	500
Common Road Swale Drain upgrade		80		80								

Capital Works Area	Funding	2021-22			2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Capital Projects	External Funds	Council Cash								
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Napoleons Bore		75		75								
Bridge Renewal		282		282	600	600	700	700	700	800	800	800
Bridge Replacement	50%	1,400	700	700	1,600	1,300	1,300	1,400	1,400	1,500	1,500	1,600
Bakers Lane/Lomandra Drive Stage 4					700	700	700					
Landfill Rehabilitation Works	100%	-		-	800		1,000			1,000		
Capitalisation of Labour		150		150	150	150	150	150	150	150	150	150
Infrastructure Total		8,898	3,763	5,135	9,005	8,255	9,475	8,275	8,525	10,150	9,250	9,750
Parks, Open Spaces & Streetscapes												
Environmental Initiatives		75		75	75	75	100	100	100	100	100	100
Shire Beautification		50		50	50	50	75	75	75	100	100	100
Community & Recreation Facility Beautification/Safety Works		100		100	100	100	100	100	100	100	100	100
Cypress Tree replacement program		100		100	100	100	125	125	125	150	150	150
Refurbishment of Playgrounds	100%	150	100	50	150	150	150	150	150	150	150	150
Open Space Strategy Implementation	100%	100	50	50	100	100	100	100	100	100	100	100
Sports Oval Irrigation		100		100	100	100	100	100	100	100	100	100
Total Parks, Open Spaces & Streetscapes		675	150	525	1,650	1,650	750	750	750	800	800	800
Recreational, Leisure & Community												
Growing Suburbs Funding												
Ross Creek Play and Active Rec Upgrade	82%	550	450	100								
SRV L SIF Strategic Facilities	50%				1,600		1,600				1,600	
SRV L SIF Community Facilities (x2)	67%				750	750	750	750	750	750	750	750
Linton Oval Drainage Upgrade L SIF	67%	321	214	107								
Bannockburn Victoria Park Safety Netting	50%	50	25	25								
Meredith Skate/BMX/Play L SIF (design)		50		50								
SRV LSIF Female Friendly Facilities	67%				750	750						
Leighdale Equestrian Upgrade Female Friendly	67%	537	368	169								
SRV Community Cricket Program	67%				170	170						
Sport and Rec Future Design Work		175		175	100	100	100	100	100	100	100	100
Bannockburn Heart Splash Pad UV Treatment System		50		50								
Hardwicket Replacement Program		75		75	75						75	75
Netball / Tennis Court Renewal		100		100	100	100	100	100	100	100	100	100
Total Recreational, Leisure & Community		1,908	1,057	851	3,545	2,620	3,800	2,450	950	1,450	2,625	1,025
Operating Capital												
Works on Crown Land Rec Reserves												
Total Operating Capital												
Total (Council Cash + External Funding) (excl operating capital)		14,632	4,970	9,661	16,682	16,042	16,621	15,106	14,337	15,224	15,301	14,652

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

BUDGET 2021-22 FEES & CHARGES

Statutory fees are shown in red (some Statutory Fees yet to be set for 21-22)

Proposed changes to fees and charges

Planning statutory fee increases will apply from 1 July 2021

some Statutory Fees yet to be set for 21-22

FEES & CHARGES

Description	GST	2020-21 Fee Incl. GST \$	Planned Increase 1.50%	2021-22 Proposed Fees & Charges Incl. GST \$
Note 1: Fees shown in red are set by Statute and are subject to change. These fees were current as at 12 Nov 19				
Note 2: Fees marked with * are subject to director's discretion in cases of financial hardship.				
Note 3: Fees marked with ** are effective from 1st Jan 2021 to 31st Dec 2021				
Animal Impounding				
Pound Fees – Sheep, Goat, Pig	Not Taxable	\$10 + Cost	10 10.15	\$10 + Cost
Pound Fees – Cattle, Horse	Not Taxable	\$42 + Cost	42 42.63	\$43 + Cost
Pound Fees Subsequent Offence - Sheep, Goat, Pig	Not Taxable	\$20 + Cost	20 20.30	\$20 + Cost
Pound Fees Subsequent Offence - Cattle, Horse	Not Taxable	\$51 + Cost	51 51.77	\$52 + Cost
Impounding Travel (4WD w/out trailer) per km	Not Taxable	0.80/km	0.8 0.81	0.82/km
Impounding Officer/Labour (2 officers required) per hour	Not Taxable	110.00	110 111.65	\$112 + Cost
After Hours Call Out (Officer/4WD/Trailer) per person per hour	Not Taxable	115.00	115 116.73	\$117 + Cost
Trespass Sheep (Tillage Land)	Not Taxable	\$42 + Cost	42 42.63	\$43 + Cost
Trespass Sheep (Non Tillage Land)	Not Taxable	\$21 + Cost	21 21.32	\$21 + Cost
Trespass Goat (Tillage Land)	Not Taxable	\$84 + Cost	84 85.26	\$85 + Cost
Trespass Goat (Non Tillage Land)	Not Taxable	\$42 + Cost	42 42.63	\$43 + Cost
Trespass Pig (Tillage Land)	Not Taxable	\$84 + Cost	84 85.26	\$85 + Cost
Trespass Pig (Non Tillage Land)	Not Taxable	\$42 + Cost	42 42.63	\$43 + Cost
Trespass Cattle and Horse (Non Tillage Land)	Not Taxable	\$42 + Cost	42 42.63	\$43 + Cost
Stallion, Bull, Ram, Boar (add to Trespass)	Not Taxable	\$209 + Cost	209 212.14	\$212 + Cost
Sustenance per Sheep	Not Taxable	\$10 + Cost	10 10.15	\$10 + Cost
Sustenance per Pig	Not Taxable	\$21 + Cost	21 21.32	\$21 + Cost
Sustenance per Goat	Not Taxable	\$21 + Cost	21 21.32	\$21 + Cost
Sustenance per Cattle	Not Taxable	\$42 + Cost	42 42.63	\$43 + Cost
Animal Offences				
Failure to apply to register or renew the registration of a dog or cat over the age of 3 months.	Not Taxable	\$325		325.00
Registered dog or cat found outside the owner's premises not wearing identification tag.	Not Taxable	\$81		81.00
Unregistered dog or cat wearing Council identification tag.	Not Taxable	\$81		81.00
Person other than owner removing, altering or defacing identification tag.	Not Taxable	\$81		81.00
Dog or cat on private property after notice served.	Not Taxable	\$81		81.00
Dog at large or not securely confined to owner's premises during daytime.	Not Taxable	\$244		244.00
Dog at large or not securely confined to owner's premises during night time.	Not Taxable	\$325		325.00
Cat at large or not securely confined to owner's premises in restricted municipal district.	Not Taxable	\$81		81.00
Contravening Council Order relating to presence of dogs and cats in public places.	Not Taxable	\$163		163.00
Greyhound outside owner's premises not adequately muzzled or not controlled by chain, cord or leash.	Not Taxable	\$244		244.00
Dog or cat creating a nuisance.	Not Taxable	\$81		81.00
Not complying with order to abate nuisance.	Not Taxable	\$244		244.00
Failure to comply with requirement to muzzle or effectively control a menacing dog.	Not Taxable	\$325		325.00
Conducting a domestic animal business that does not comply with the relevant Code of Practice.	Not Taxable	\$325		325.00
Failure to provide declaration whether dog is a restricted breed	Not Taxable	\$325		325.00
Proprietor of domestic animal business selling or giving away dog or cat not implanted with prescribed identification device	Not Taxable	\$325		325.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of dog going missing	Not Taxable	\$163		163.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change in custody or ownership	Not Taxable	\$163		163.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change to the owner's address	Not Taxable	\$163		163.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change to the place where the dog is kept	Not Taxable	\$163		163.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of the dog going missing	Not Taxable	\$325		325.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change to the owner's address	Not Taxable	\$325		325.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change to the place where the dog is kept	Not Taxable	\$325		325.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change in ownership of the dog	Not Taxable	\$325		325.00
Failure to ensure that a dangerous dog is properly confined on owner's residential premises	Not Taxable	\$325		325.00
Failure to ensure that a dangerous dog is properly confined on owner's non-residential premises	Not Taxable	\$325		325.00

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee Incl. GST \$	Planned Increase 1-50%	2021-22 Proposed Fees & Charges incl. GST \$
Failure of the owner of a menacing dog to notify the Council within 24 hours that the dog is missing	Not Taxable	\$325		325.00
Failure of the owner of a menacing dog to notify the Council within 24 hours of a change to the owner's address	Not Taxable	\$325		325.00
Failure of the owner of a menacing dog to notify the Council within 24 hours of a change to the place where the dog is kept	Not Taxable	\$325		325.00
Failure of the owner of a menacing dog to notify the Council within 24 hours of a change in ownership of the dog	Not Taxable	\$325		325.00
Keeping a restricted breed dog not acquired before 5 November 2005	Not Taxable	\$325		325.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of the dog going missing	Not Taxable	\$325		325.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change to the owner's address	Not Taxable	\$325		325.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change to the place where the dog is kept	Not Taxable	\$325		325.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change in ownership of the dog	Not Taxable	\$325		325.00
Failure to ensure that a restricted breed dog is properly confined on the owner's premises	Not Taxable	\$163		163.00
Selling a pet shop animal other than in the course of conducting domestic animal business from a registered premises or a private residence or an approval under the Wildlife Act 1975	Not Taxable	\$325		325.00
Impounding Travel (4WD w/out trailer) per km	Non Taxable			0.80
Impounding Officer Labour (2 officers required) per hour	Not Taxable			110.00
After Hours Call Out (Officer/4WD/Trailer)	Not Taxable			115.00
Animal Registrations (dogs and cats)				
Standard registration - Dogs	Not Taxable	\$151.98	\$151.98	154.26
Discounted registration - Dogs	Not Taxable	\$46.92	\$46.92	47.62
Standard registration - Cats	Not Taxable	\$135.66	\$135.66	137.69
Discounted registration - Cats	Not Taxable	\$46.92	\$46.92	47.62
Dog Registration - Dangerous / Restricted Breeds	Not Taxable	\$314.16	\$314.16	318.87
Dog Registration - Menacing	Not Taxable	\$209.10	\$209.10	212.24
Dog Registration - (Guard)	Not Taxable	\$182.58	\$182.58	185.32
Domestic Animal Business - new application inspection fee				200.00
Domestic Animal Business - Non-Breeding Business (Boarding/Pound)	Not Taxable	\$206.00	\$206.00	209.09
Domestic Animal Business - Breeding (Dogs and Cats)	Non Taxable	\$550.00	\$550.00	558.25
Animal Registration transfer fee	Not Taxable	\$10.00	\$10.00	10.15
Replacement tags	Not Taxable	No Charge	No Charge	No Charge
Animal Register inspection fees	Not Taxable	No Charge	No Charge	No Charge
Amendment to LL permit (dogs and cats)	Not Taxable	\$0.00	\$50.00	50.75
Domestic Animal Breeding first year (dogs and cats)	Not Taxable	\$665.00	\$665.00	674.98
Domestic Animal Breeding inspections	Not Taxable	\$115.00	\$115.00	116.73
Domestic Animal Breeding first year non-breeding	Not Taxable	\$321.00	\$321.00	325.82
Animal Traps				
Security Deposit on animal traps (refundable)	Not Taxable	\$0.00	\$0.00	50.75
Building Permits				
Government Levy				
Building permit per \$1,000	Not Taxable	\$1.28/\$1,000		\$1.28/\$1,000
<i>Note: Applicable to all works over \$10,000</i>				
New Dwellings and Additions, Alterations - Classification 1a				
Registered Builder				
Up to \$50,000	Not Taxable	\$1,881.90	\$1,882	1,910.13
\$50,000 to \$100,000	Not Taxable	\$2,614.26	\$2,614	2,653.47
\$100,001 to \$250,000	Not Taxable	\$3,136.50	\$3,137	3,183.55
\$250,001 to \$500,000	Not Taxable	\$3,763.80	\$3,764	3,820.26
\$500,000 +	Not Taxable	POA	POA	POA
Owner Builder				
Up to \$50,000	Not Taxable	\$2,091.00	\$2,091	2,122.37
\$50,000 to \$100,000	Not Taxable	\$2,718.30	\$2,718	2,759.07
\$100,001 to \$250,000	Not Taxable	\$3,345.60	\$3,346	3,395.78
\$250,001 to \$500,000	Not Taxable	\$4,705.26	\$4,705	4,775.84
\$500,000 +	Not Taxable	POA	POA	POA
Sheds				
Farm / Agricultural Sheds (Property Located in Rural Zone)				
0 > 120 m2	Not Taxable	1,254.60	\$1,255	1,273.42
> 120 m2	Not Taxable	1,672.80	\$1,673	1,697.89
Domestic Zone				

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase 1.50%	2021-22 Proposed Fee & Charges incl. GST \$
0 > 120 m2	Not Taxable	1,254.60	\$1,255 1,273.42	\$1,693.00
120 - 250 m2	Not Taxable	1,672.80	\$1,673 1,697.69	\$2,258.30
> 250 m2	Not Taxable	POA	POA POA	POA
Other Building Works				
Verandas, Pergolas, Carports, Masts etc.	Not Taxable	\$1,254.60	\$1,255 1,273.42	\$1,693.70
Fences (incl. pool barriers, retaining walls)	Not Taxable	\$784.38	\$784 796.15	\$1,058.90
Re-Stump	Not Taxable	\$1,254.60	\$1,255 1,273.42	\$1,693.70
Re-Clad	Not Taxable	\$1,045.50	\$1,046 1,061.18	\$1,411.40
Conc. Swim Pools	Not Taxable	\$1,359.66	\$1,360 1,380.05	\$1,835.55
Fibreglass Swim Pools	Not Taxable	\$1,254.60	\$1,255 1,273.42	\$1,693.70
Swimming Pool Barrier Inspection and Report	Not Taxable	\$366.18	\$366 371.67	\$494.30
Additional Inspections				
Inspection - Council issued permit is current - Residential	Not Taxable	261.12	\$261 265.04	\$265.00
Inspection - Council issued permit is current - Commercial	Not Taxable	366.18	\$366 371.67	\$371.70
Inspection - Council issued permit has lapsed	Not Taxable	575.28	\$575 583.91	\$583.90
Unit Developments				
2 Units	Not Taxable	3,345.60	\$3,346 3,395.78	\$4,516.55
3 Units	Not Taxable	4,705.26	\$4,705 4,775.84	\$6,352.10
4 Units +	Not Taxable	\$1,568.80 per unit	\$1,569 1,592.33	\$2,117.90 per unit
House Relocation Re-erection (Pre Used Buildings)				
Minimum Fee	Not Taxable	\$2,614.26	\$2,614 2,653.47	\$3,529.25
Security Deposit as per Building Regulations 2006 Reg 323	Not Taxable	10,000.00		\$10,000.00
Commercial & Industrial (Classifications 2 - 9)				
Floor area < 300m2	Not Taxable	\$2,614.26	\$2,614 2,653.47	\$3,521.40
Floor area 300m2 - 500m2	Not Taxable	\$3,136.50	\$3,137 3,183.55	\$4,704.80
Floor area > 500m2	Not Taxable	Min \$5,310 Max POA	\$5,310 5,389.65	Min \$6,107 Max POA
Change of Use				
Minimum Fee	Not Taxable	Min \$1,882 Max POA	\$1,882 1,910.33	Min \$3,764 Max POA
Temporary Structures and Special Use Occupancy Permits				
Place of Public Entertainment	Not Taxable	\$2,091.00	\$2,091 2,122.37	\$2,122.40
Marquees and Seating Stands	Not Taxable	\$418.20	\$418 424.47	\$424.50
Demolition				
BCA Classes 1 & 10	Not Taxable	1,672.80	\$1,673 1,697.69	\$2,258.30
BCA Classes 2 - 9	Not Taxable	POA	POA	POA
Other Fees				
Swimming pool registration (Reg 147P)		\$32		\$32
Swimming pool registration search fee (Reg 147P)		\$47		\$47
Swimming pool compliance certificate lodgement (Reg 147X)		\$20		\$20
Swimming pool non-compliance certificate lodgement (Reg 147Z)		\$193		\$193
Other Fees				
Building Certificate				
Request for Building Information	Not Taxable	\$52.20		\$52.20
Details of Building Permits, Occupancy Permits or Certificates of Final Inspection issued in the preceding 10 years, current Statement, current Building Notices or Orders (Regulation 51(1))		\$46.10		\$46.10
Property information (Regulation 51(2)) (liable to flooding, subject to attack by termites, bushfire attack level specified in a planning scheme, subject to significant snowfall, designated land or works)		\$46.10		\$46.10
Building Inspection dates2 (Regulation 51(3)) (inspection approval dates of the mandatory notification stages for building work)		\$92.19		\$92.19
Request for Property Information	Not Taxable	NA		NA
Request for Inspection History	Not Taxable	NA		NA
Variation to Existing Building Permit				
Request to vary an existing Building permit (additional levies and inspection fees may also be required)	Not Taxable	\$261.12	\$261 265.04	\$265.00

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase 1.58%		2021-22 Proposed Fee & Charges incl. GST \$
Copy of Plans/Permit					
Request for a copy of Plans	Not Taxable	\$188.70	\$189	191.53	\$190.00
Extension of Time to Complete Current Building Permit					
All Classes (One year extension max, includes one inspection)	Not Taxable	Original fee x 30%			Original fee x 30%
Council Lodgement Fee					
Domestic and Commercial work \$5,000 or more	Not Taxable	\$118.90			\$118.00
Title Search	Not Taxable	\$36.72	\$37	\$7.27	\$37.30
Matters requiring Council Report					
Demolition Consent	Not Taxable	\$83.10			\$83.10
Assessment of Illegal Building Work (Discretion by MBS may be used in special circumstances)	Not Taxable	Permit Fee + 200%			Permit Fee + 200%
Modification Comments Class 1	Not Taxable	\$284.58	\$285	\$88.83	\$288.80
Modification Comments Classes 2-9	Not Taxable	\$573.24	\$573	\$81.84	\$581.80
Matters requiring Council Consent & Report					
Siting Matters Regulation No's 408-431	Not Taxable	\$283.40			\$283.40
Non Siting Matters Various Regulations	Not Taxable	\$283.40			\$283.40
Variation to a Consent	Not Taxable	\$209.10	\$209	\$12.24	\$212.20
Council Comments (Built Without Council Consent/Report)	Not Taxable	\$584.46	\$584	\$93.23	\$593.20
Legal Point of Discharge Determination	Not Taxable	\$144.70			\$144.70
Childcare					
Daily	Not Taxable	\$125.46	\$125	\$27.34	\$127.30
Weekly	Not Taxable	\$576.30	\$576	\$84.94	\$584.90
CHSP - Over 65 Planned Activity Groups per session					
CHSP - Over 65 Planned Activity Groups per session	Not Taxable	\$14.28	\$14	\$4.49	\$14.50
CHSP - Over 65 Social Support Short Program	Not Taxable				7.00
CHSP - Over 65 Social Support Luncheon	Not Taxable				10.00
CHSP - Over 65 Social Support Outing/Activity	Not Taxable				7.00
CHSP - Over 65 Social Support On-line Program	Not Taxable				2.50
Brokerage Fees					
Home Care	Taxable	\$66.40/hr	\$66.40	\$7.40	\$67.40/hr
Home Care - After Hours	Taxable	\$77.50/hr	\$77.50	\$8.66	\$78.70/hr
Home Care - Public Holidays	Taxable	\$92.80/hr	\$92.80	\$9.19	\$94.20/hr
Personal Care	Taxable	\$68.50/hr	\$68.50	\$6.93	\$69.50/hr
Personal Care - After Hours	Taxable	\$77.50/hr	\$77.50	\$8.66	\$78.70/hr
Personal Care - Public Holidays & Weekend	Taxable	\$92.80/hr	\$92.80	\$9.19	\$94.20/hr
Respite Care	Taxable	\$68.50/hr	\$68.50	\$6.93	\$69.50/hr
Respite Care - After Hours	Taxable	\$77.50/hr	\$77.50	\$8.66	\$78.70/hr
Respite Care - Public Holidays & Weekend	Taxable	\$92.80/hr	\$92.80	\$9.19	\$94.20/hr
Home Maintenance & Modifications (materials not included, full cover coverly applies)	Taxable	\$80.60/hr	\$80.60	\$8.81	\$81.80/hr
Meals on Wheels	Taxable	\$13.20	\$13.20	\$3.40	\$13.40
Travel - Consumer	Taxable				\$1/km
Planned Activity Group	Taxable	\$19.40/hr	\$19.40	\$1.69	\$19.70/hr
Social Support Short Program	Taxable				\$8.70/hr
Social Support Luncheon	Taxable				\$15.00/hr
Social Support Outing/Activity	Taxable				\$9.70/hr
Social Support Short On-line Program	Taxable				\$5.00/hr
CHSP - Delivered Meal*					
Main Course	Not Taxable	\$8.30	\$8.30	\$1.42	\$8.40
Dessert	Not Taxable	\$3.60	\$3.60	\$0.65	\$3.70
Menu@Home Small	Not Taxable				\$4.50
Menu@Home Medium	Not Taxable				\$7.50
Menu@Home Large	Not Taxable				\$10.00
* Fees subject to Director's discretion in cases of financial hardship					
CHSP - General Home Care*					
Low Fee	Not Taxable	\$9.10/hr	\$9.10	\$0.24	\$9.20/hr
Medium Fee	Not Taxable	\$17.30/hr	\$17.30	\$1.56	\$17.60/hr
High Fee	Not Taxable	\$52.30/hr	\$52.30	\$3.08	\$53.10/hr
CHSP - Personal Care*					

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase +50%		2021-22 Proposed Fee & Charges incl. GST \$
Low Fee	Not Taxable	\$5.20/hr	\$5.20	5.28	\$5.30/hr
Medium Fee	Not Taxable	\$10.50/hr	\$10.50	10.66	\$10.70/hr
High Fee	Not Taxable	\$56.40/hr	\$56.40	57.25	\$57.20/hr
CHSP - Property Maintenance - Indoor*					
Low Fee	Not Taxable	\$16.50/hr	\$16.50	16.75	\$16.70/hr
Medium Fee	Not Taxable	\$22.00/hr	\$22.00	22.33	\$22.30/hr
High Fee	Not Taxable	\$68.10/hr	\$68.10	69.12	\$69.10/hr
CHSP - Property Modifications					
Low Fee	Not Taxable	\$16.50/hr	\$16.50	16.75	\$16.70/hr
Medium Fee	Not Taxable	\$22.00/hr	\$22.00	22.33	\$22.30/hr
High Fee	Not Taxable	\$68.10/hr	\$68.10	69.12	\$69.10/hr
CHSP - Property Maintenance Materials Reimbursement	Not Taxable	Full Cost Recovery			Full Cost Recovery
CHSP - Respite*					
Low Fee	Not Taxable	\$5.20/hr	\$5.20	5.28	\$5.30/hr
Medium Fee	Not Taxable	\$9.90/hr	\$9.90	10.05	\$10.70/hr
High Fee	Not Taxable	\$56.40/hr	\$56.40	57.25	\$57.20/hr
Community Bus					
Community groups	Taxable	\$2.60/km	\$2.60	2.64	\$2.65/hr
Community trailers					
Events trailer - Community group	Taxable	20.40	20.40	20.71	\$20.70
Events trailer - Commercial or private use	Taxable	30.60	30.60	31.06	\$31.10
Create crate - Community group	Taxable	20.40	20.40	20.71	\$20.70
Create crate - Commercial or private use	Taxable	30.60	30.60	31.06	\$31.10
Community Transport*					
Community Transport - Level 1 15km Radius	Taxable	\$13.20	\$13.20	13.40	\$13.40
Community Transport - Level 2 30km Radius	Taxable	\$26.30	\$26.30	26.69	\$26.70
Community Transport Level 3 over 30km per km rate	Taxable	\$0.90	\$0.90	0.91	\$0.90
HACC/PYP Under 65 Planned Activity Groups per session	Taxable	\$14.28	\$14.28	14.49	\$14.50
HACC/PYP Under 65 Social Support Short Program	Taxable				\$7.00
HACC/PYP Under 65 Social Support Luncheon	Taxable				\$10.00
HACC/PYP Under 65 Social Support Outing/Activity	Taxable				\$7.00
HACC/PYP Under 65 Social Support On-line Program	Taxable				\$2.50
*Fees subject to Directors' discretion					
Disabled Parking Permits	Not Taxable	\$10.20	\$10.20	10.35	\$10.40
Diaboloured Cheques	Not Taxable	\$49 + Bank Fees	\$49.00	49.20	\$49.20 + Bank Fees
Elections					
Candidate deposits	Not Taxable	\$250.00			250.00
Failure to vote fines (Penalty units may change on 1 July)	Not Taxable	\$81.00			83.00
Family Day Care Administration Levy					
Administration Levy	Taxable	\$2/hr	2	2.03	\$2/hr
Family Day Care Recommended Fees					
Core Hours	Not Taxable	\$9.20/hr	9.20	9.34	\$9.30/hr
Non Core Hours	Not Taxable	\$13.80/hr	13.8	14.01	\$14.00/hr
CARE GIVERS MAY SET OWN FEES					
Farmers' Market					
Unpowered Site	Taxable	57.10	57.10	57.96	\$58.00
Powered Site	Taxable	63.20	63.20	64.15	\$64.10
Double Unpowered Site	Taxable	84.15	84.15	85.41	\$85.40
Double Powered Site	Taxable	88.20	88.20	89.52	\$88.50
Community Group	Taxable	26.60	26.60	29.03	\$29.00
Fire Resolution Notices					

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase 1.50%		2021-22 Proposed Fees & Charges incl. GST \$
Fire Hazard Removal	Taxable	\$279.50 + Costs	\$279.50	283.69	\$283.70 + Cost
Failure to comply with Fire Notice	Not Taxable	\$1,625.00			1,625.00
Freedom of Information Requests					
FOI Application Fee	Not Taxable	\$28.40			29.60
FOI Search Fee	Not Taxable	\$21.30			22.22
FOI Supervision Charge	Not Taxable	\$21.30			22.22
FOI Photocopy Charge (Black & White)	Not Taxable	\$0.20 per A4 page			\$0.20 per A4 page
Providing access in another form (not copied)	Not Taxable	All costs incurred			All costs incurred
Charge for listening to or viewing a tape	Not Taxable	All costs incurred			All costs incurred
Charge for making a written transcript of a tape	Not Taxable	All costs incurred			All costs incurred
Food Premises and Environmental Health					
New Premises	Not Taxable	50% surcharge on appropriate renewal fee			50% surcharge on appropriate renewal fee
Temporary Registration	Not Taxable	\$261.12	261.12	265.04	\$265.00
Temporary Registration - Community Groups	Not Taxable	No Charge			No Charge
Mobile Registration - Linked to Food Premises Class 2 or 3	Not Taxable	\$153.00	153.00	155.30	\$155.30
Temporary Registration - Linked to Food Premises Class 2 or 3	Not Taxable	\$102.00	102.00	103.53	\$103.50
Transfer of Registration	Not Taxable	\$314.16	314.16	318.87	\$318.90
General Inspection Fee - New/Alteration/Additional	Not Taxable	\$157.08	157.08	159.44	\$159.40
Renewal of Registration					
Food Premises Class 1	Not Taxable	\$627.30	627.30	636.71	\$636.70
Food Premises Class 2 - General	Not Taxable	\$575.28	575.28	583.91	\$583.90
Food Premises Class 2 - Large/Manufacturing (eg > 10 staff)	Not Taxable	\$732.36	732.36	743.35	\$743.30
Food Premises Class 2 - Community Groups	Not Taxable	\$157.08	157.08	159.44	\$159.40
Food Premises Class 3 - General Low Risk	Not Taxable	\$397.80	397.80	403.77	\$403.80
Food Premises Class 3 - Community Groups	Not Taxable	\$157.08	157.08	159.44	\$159.40
Food Premises Class 3 - Wineries	Not Taxable	\$314.16	314.16	318.87	\$318.90
Food Premises Class 4	Not Taxable	No Charge			No Charge
Septic Tank Installation Permit	Not Taxable	\$769	\$769	780.54	723.90
Septic Tank Installation Permit Additional Hourly Fee (for assessments that exceed 8.2 hours)	Not Taxable	N/A	N/A	N/A	90.60
Septic Tank Alteration Permit	Not Taxable	\$410	\$410	416.15	\$51.70
Septic Tank Transfer a Permit	Not Taxable	N/A	N/A	N/A	147.10
Septic Tank Amend a Permit	Not Taxable	N/A	N/A	N/A	153.10
Septic Tank Renew a Permit	Not Taxable	N/A	N/A	N/A	123.10
Septic Tank Exemption Assessment	Not Taxable	\$205.00	N/A	N/A	217.30
Septic Tank Exemption Assessment Additional Hourly Fee (for assessments that exceed 2.6 hours)	Not Taxable	N/A	N/A	N/A	88.00
Prescribed Accommodation	Not Taxable	\$398.00	398.00	403.97	\$404.00
Health Premises Registration - Renewal	Not Taxable	\$397.80	397.80	403.77	\$403.80
Health Premises Registration	Not Taxable	\$470.22	470.22	477.27	\$477.30
Caravan Park Registration (0-25 sites)*	Not Taxable	17 fee units			17 fee units
Caravan Park Registration (26-50 sites)*	Not Taxable	34 fee units			34 fee units
Caravan Park Transfer of Registration*	Not Taxable	5 fee units			5 fee units
Archive Health File Recovery - New	Not Taxable	\$52.02	52.02	52.80	\$52.80
Garbage Collection and Bins					
Residential Garbage Inc Recycling	Not Taxable	\$335	335.00	340.03	\$385.00
Second Service Garbage Collection	Not Taxable	\$168	167.50	170.01	\$182.50
Second Service Recycling Collection	Not Taxable	\$168	167.50	170.01	\$182.50
Commercial Garbage Inc Recycling (Cost Recovery)	Not Taxable	\$335	335.00	340.03	\$385.00
Purchase of 240L Bins	Taxable	\$82	81.60	82.82	\$82.80
HACC/PYP-Under 65 Planned Activity Groups per session	Not Taxable	\$14	14.28	14.49	\$14.50
HACC/PYP - Delivered Meals*					
Main Course	Not Taxable	\$8.30	8.30	8.42	\$8.40
Dessert	Not Taxable	\$3.60	3.60	3.65	\$3.70
Menu@Home Small	Not Taxable				\$4.50
Menu@Home Medium	Not Taxable				\$7.50

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase +50%	2021-22 Proposed Fees & Charges incl. GST \$
Menu@Home Large	Not Taxable			\$10.00
* Fees subject to Director's discretion in cases of financial hardship				
HAC/GPYP - General Home Care*				
Low Fee	Not Taxable	\$9.10/hr	\$9.10 9.24	\$9.20/hr
Medium Fee	Not Taxable	\$17.30/hr	\$17.30 17.56	\$17.60/hr
High Fee	Not Taxable	\$52.30/hr	\$52.30 53.08	\$53.10/hr
HAC/GPYP - Personal Care*				
Low Fee	Not Taxable	\$5.20/hr	\$5.20 5.28	\$5.30/hr
Medium Fee	Not Taxable	\$10.50/hr	\$10.50 10.66	\$10.70/hr
High Fee	Not Taxable	\$56.40/hr	\$56.40 57.23	\$57.20/hr
HAC/GPYP - Property Maintenance - Interior*				
Low Fee	Not Taxable	\$16.50/hr	\$16.50 16.75	\$16.70/hr
Medium Fee	Not Taxable	\$22/hr	\$22.00 22.33	\$22.30/hr
High Fee	Not Taxable	\$68.10/hr	\$68.10 69.12	\$69.10/hr
HAC/GPYP - Property Maintenance Materials Reimbursement	Not Taxable	Full Cost Recovery		Full Cost Recovery
HAC/GPYP - Repairs*				
Low Fee	Not Taxable	\$5.20/hr	\$5.20 5.28	\$5.30/hr
Medium Fee	Not Taxable	\$9.90/hr	\$9.90 10.05	\$10.00/hr
High Fee	Not Taxable	\$56.40/hr	\$56.40 57.23	\$57.20/hr
Insurance				
Farmers Market Stall	Taxable	\$47.94	47.94 48.66	\$48.70
Hall Hire	Taxable	\$35.70	35.70 36.24	\$36.20
Library Service				
User pays services provided by Geelong Regional Library Corporation				Refer to Geelong Regional Library for fees & charges.
Local Laws				
Copies of any local laws	Not Taxable	\$52.02	52.02 52.80	\$53.00
Abandoned vehicle removal	Not Taxable	\$209.10	209.10 212.34	\$212.00
Recreational vehicle on private land	Not Taxable	\$115.00	115.00 116.73	\$117.00
Heavy vehicle parking	Not Taxable	\$80.00	80.00 81.20	\$81.00
Street entertainment applications (busking & street parties)	Not Taxable	No Charge		No Charge
Community events permit fees	Not Taxable	No Charge		No Charge
Charity bins	Not Taxable	No Charge		No Charge
Street furniture permits	Not Taxable	\$209.10	209.10 212.34	\$212.00
Roadside signage permits	Not Taxable	\$209.10	209.10 212.34	\$212.00
Placing bulk containers (Skip bins)	Not Taxable	\$52.02	52.02 52.80	\$53.00
Animal keeping permits	Not Taxable	\$206.00	206.00 209.09	\$209.00
Hoardings permits (erection of hoardings/advertisements) Transport Act 1963	Not Taxable	\$206.00	206.00 209.09	\$209.00
Camping Permit (Freehold vacant land)	Not Taxable	\$209.10	209.10 212.34	\$212.00
Mobile food van	Not Taxable	\$560.00	560.00 568.40	\$568.00
Other local law permits	Not Taxable	\$88.00	88.00 89.32	\$89.00
Camping on private land >60 days	Not Taxable	\$275.00	275.00 279.13	\$279.00
Shipping container	Not Taxable	\$115.00	115.00 116.73	\$117.00
Roadside grazing	Not Taxable	\$209.10	209.10 212.34	\$212.00
Camping scheduled area (Council Land L.L.) permit	Not Taxable	P.O.A	P.O.A	P.O.A
Caravan storage vacant land	Not Taxable	\$115.00	115.00 116.73	\$117.00
Maps				
Fee per A4 plan	Taxable	\$19.38	19.38 19.67	\$19.70
Fee (large projects)	Taxable	\$108.12	108.12 109.74	\$109.70
Photocopying				
Single sided A4 – Community Groups	Taxable	\$0.30	0.30 0.30	\$0.30
Double sided A4 – Community Groups	Taxable	\$0.50	0.50 0.51	\$0.50
Single sided A3 – Community Groups	Taxable	\$0.40	0.40 0.41	\$0.40
Double sided A3 – Community Groups	Taxable	\$0.60	0.60 0.61	\$0.60

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee Incl. GST \$	Planned Increase 1.50%		2021-22 Proposed Fees & Charges Incl. GST \$
Single sided A4 – Private	Taxable	\$0.50	0.50	0.51	\$0.50
Double sided A4 – Private	Taxable	\$1.00	1.00	1.02	\$1.00
Single sided A3 – Private	Taxable	\$1.20	1.20	1.22	\$1.20
Double sided A3 – Private	Taxable	\$2.10	2.10	2.13	\$2.10
Application for Planning Permit					
Use Only Permit	Not Taxable	1,286.10			\$1,318.10
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:					
\$ < - \$10,000	Not Taxable	195.10			\$199.90
\$10,000 - \$100,000	Not Taxable	614.40			\$629.40
\$100,000 - \$500,000	Not Taxable	1,257.20			\$1,288.50
\$500,001 - \$1,000,000	Not Taxable	1,358.30			\$1,392.10
\$1,000,001 - \$2,000,000	Not Taxable	1,459.50			\$1,495.80
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:					
\$ < - \$100,000	Not Taxable	1,119.90			\$1,147.80
\$100,001 - \$1,000,000	Not Taxable	1,510.00			\$1,547.70
\$1,000,001 - \$5,000,000	Not Taxable	3,330.70			\$3,413.70
\$5,000,001 - \$15,000,000	Not Taxable	8,489.40			\$8,700.90
\$15,000,001 - \$50,000,000	Not Taxable	25,034.60			\$25,658.30
\$ > - \$50,000,000	Not Taxable	56,268.30			\$57,670.10
Subdivision/Restrictions/Easements (Planning Permit):					
To subdivide existing building	Not Taxable	1,286.10			\$1,318.10
To subdivide land into two lots	Not Taxable	1,286.10			\$1,318.10
To effect a realignment of a common boundary between lots or to consolidate two or more lots	Not Taxable	1,286.10			\$1,318.10
To subdivide land (per 100 lots created)	Not Taxable	1,286.10			\$1,318.10
To:					
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or	Not Taxable	1,286.10			\$1,318.10
b) create or remove a right of way; or	Not Taxable	1,286.10			\$1,318.10
c) create, vary or remove an easement other than a right of way; or	Not Taxable	1,286.10			\$1,318.10
d) to vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant	Not Taxable	1,286.10			\$1,318.10
A permit not otherwise provided for in regulation	Not Taxable	1,286.10			\$1,318.10
Subdivision Certification (Subdivision Act 1988):					
Subdivision Certification	Not Taxable	170.50			\$174.80
Alteration of a plan under section 10 (2) of the Act	Not Taxable	106.40			\$111.10
Amendment of certified plan under section 11(1) of the Act	Not Taxable	137.30			\$140.70
VicSmart Applications					
VicSmart if the estimated cost of the development is \$10,000 or less	Not Taxable	195.10			\$199.90
VicSmart application if the estimated cost of the development is more than \$10,000	Not Taxable	419.10			\$429.50
VicSmart application to subdivide or consolidate land	Not Taxable	195.10			\$199.90
Development & Public Open Space Contributions:					
Public Open Space Contributions	Not Taxable	5% of value			5% of value
Development Community Contribution - other than Bannockburn	Not Taxable	\$4500 per new lot	\$4,500.00	4,567.50	\$4,590 per new lot
Development Community Contribution - Bannockburn	Not Taxable	\$4500 per new lot	\$4,500.00	4,567.50	\$4,590 per new lot
Preparation of Engineering Plans by Council	Taxable	3.5% of value			3.5% of value
Plan checking by Council of consultants engineering plans	Not Taxable	0.75% of value			0.75% of value
Council Supervision of Construction	Not Taxable	2.5% of value			2.5% of value
Amend a Planning Permit					
Amend a permit to change the use of the land allowed by the permit or allow a new use of land	Not Taxable	\$1,286.10			\$1,318.10
Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all conditions which apply to the permit.	Not Taxable	\$1,286.10			\$1,318.10

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee Incl. GST \$	Planned Increase 1.50%	2021-22 Proposed Fees & Charges Incl. GST \$
Amend a permit to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:				
\$< - \$10,000	Not Taxable	\$195.10		\$199.90
\$10,000 - \$100,000	Not Taxable	\$614.10		\$629.40
\$100,000 - \$500,000	Not Taxable	\$1,257.20		\$1,288.50
\$500,001 - \$2,000,000	Not Taxable	\$1,358.30		\$1,392.10
Amend a permit to develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:				
\$< - \$100,000	Not Taxable	\$1,119.90		\$1,147.80
\$100,001 - \$1,000,000	Not Taxable	\$1,510.00		\$1,547.60
\$1,000,001 - \$50,000,000 +	Not Taxable	\$3,330.70		\$3,413.70
Amend a permit to subdivide an existing building	Not Taxable	\$1,286.10		\$1,318.10
Amend a permit to subdivide land into two lots	Not Taxable	\$1,265.60		\$1,318.10
Amend a permit to effect a realignment of a common boundary between lots or to consolidate two or more lots	Not Taxable	\$1,286.10		\$1,318.10
Amend a permit to subdivide land (per 100 lots created)	Not Taxable	\$1,286.10		\$1,318.10
Amend a permit to:				
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or		\$1,286.10		\$1,318.10
b) create or remove a right of way; or	Not Taxable	\$1,286.10		\$1,318.10
c) create, vary or remove an easement other than a right of way; or		\$1,286.10		\$1,318.10
d) to vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant		\$1,286.10		\$1,318.10
Amend a permit not otherwise provided for in regulation	Not Taxable	\$1,286.10		\$1,318.10
General Fees:				
Extension of Time (Permit)	Not Taxable	\$204.00	204.00	\$207.10
Extension of Time (Permit) 2nd Request	Not Taxable	\$300.00	300.00	\$304.50
Extension of Time (Permit) 3rd Request	Not Taxable	\$400.00	400.00	\$406.00
Secondary Consent	Not Taxable	\$195.00	195.00	\$197.90
Secondary Consent (Non VicSmart)	Not Taxable	\$300.00	300.00	\$304.50
Certificate of Compliance	Not Taxable	\$325.80		\$325.80
Statement of Compliance Inspections	Not Taxable	\$100.00	100.00	\$101.50
Satisfaction Matters	Not Taxable	\$325.80		\$325.80
Written Planning Enquiry Response Fee	Taxable	\$125.00	125.00	\$128.80
Archive Planning File Recovery	Not Taxable	\$100.00	100.00	\$101.50
Title Search Fee (per property)	Not Taxable	\$40.80 + Cost	\$40.80	\$41.40 + Cost
Council Prepared Advertising:				
Preparing & posting of advertising letters (per letter)	Taxable	\$10.20	10.20	\$10.35
Registered Post (per letter)	Taxable	\$20.40	20.40	\$20.71
Provision of Advertising Sign only (per sign)	Taxable	\$20.40	20.40	\$20.71
Erection of Site Notice sign (1 only, inc. cost of sign)	Taxable	\$255.00	255.00	\$258.83
Additional signs (for each additional sign required, inc. cost of sign)	Taxable	\$51.00	51.00	\$51.77
Arrange notice in newspapers (per each newspaper notice)	Taxable	\$51 + Cost	\$51.00	\$51.77
Preparing & posting of advertising letters up to 20	Taxable			\$50.00
Preparing & posting of advertising letters (up to 20) and sign on site	Taxable			\$150.00
Preparing & posting of advertising letters (up to 20), sign on site and newspaper	Taxable			\$200.00 + cost of newspaper
Each additional letter over 20 letters	Taxable			\$2.50
Each additional sign	Taxable			\$100.00
Planning Scheme Amendments:				
Stage 1				
For:				
a) considering a request to amend a planning scheme; and				
b) taking action required by Division 1 of Part 3 of the Planning and Environment Act 1987; and	Not Taxable	\$2,976.70	\$2,976.70	\$3,021.35
c) considering any submissions which do not seek a change to the amendment; and				
d) if applicable, abandoning the amendment.				
Stage 2				
For:				
a) considering				

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee Incl. GST \$	Planned Increase 1.50%		2021-22 Proposed Fees & Charges incl. GST \$
i) up to and including 10 submissions which seek a change to the amendment, and where necessary referring the submissions to a panel; or	Not Taxable	\$14,753.50	\$14,753.50	14,974.80	15,121.00
ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Not Taxable	\$29,478.00	\$29,478.00	29,920.17	30,212.40
iii) submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	Not Taxable	\$39,405.20	\$39,405.20	39,996.28	40,388.90
b) providing assistance to a panel in accordance with section 158 of the Act; and					
c) making a submission to a panel appointed under Part 6 of the Act at a hearing referred to in section 24(b) of the Act; and					
d) considering the panel's report in accordance with section 27 of the Act; and; and					
e) after considering submission and the panel's report, abandoning the amendment.					
Stage 3					
For:					
a) adopting the amendment or part of an amendment in accordance with section 29 of the Act; and					
b) submitting the amendment for approval in accordance with section 31 of the Act; and	Not Taxable	\$469.60	\$469.60	476.64	481.30
c) giving the notice of the approval of the amendment required by section 36(2) of the Act.					
Stage 4					
For:					
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and	Not Taxable	\$469.60	\$469.60	476.64	481.30
b) giving notice of approval of an amendment in accordance with section 36(1) of the Act.					
Amend or end a section 173 agreement	Not Taxable	\$635.80	\$635.80	645.34	\$659.00
Private Works					
Supervision of private works	Taxable	POA			POA
Design works	Taxable	POA			POA
Property Information					
Land information certificates	Not Taxable	\$27.00			27.00
LIC Urgent Supply (1 working day)	Taxable	\$123.40	123.40	125.25	\$125.30
Ownership details (fencing inquiry only)	Not Taxable	Nil	Nil		Nil
Forwarding of correspondence to ratepayer	Taxable	\$38	37.70	38.27	\$38.30
Rate search	Not Taxable	\$57.10/hr	\$57.10	57.96	\$58.00/hr
Admin charge – sale of land – unpaid rates	Taxable	\$841.50	841.50	854.12	\$854.10
Sale of Road Numbers (per digit)	Taxable	\$2.00	2.00	2.03	\$2.00
Rent and Leases					
Grazing/Occupation	Taxable	\$194.82	194.82	197.74	\$197.70
Council Properties - Multi-Use Community Purpose	Taxable	Nil	Nil		Nil
Council Properties - Single-Use Community Purpose	Taxable	\$11.22	11.22	11.39	\$11.40
Council Properties - Commercial Operations	Taxable	POA	POA		POA
Crown Land (Managed on behalf of Councils)	Taxable	\$11.22	11.22	11.39	\$11.40
Crown Land - Exclusive Community or Commercial use	Taxable	POA	POA		POA
Road Closures					
Temporary street closures applications	Not Taxable	Nil			Nil
Road Maintenance Levies					
Gravel Cartage Levy	Taxable	Rates as per legal agreement + CPI increases.			Rates as per legal agreement + CPI increases.
Consent to Work in a Road Reserve Charges					
Work in Road Reserve permits	Taxable	\$85.90			88.90
Reinstatement costs (where carried out by Council)	Not Taxable	At cost			At cost
Security bond (major jobs)	Not Taxable	POA			POA

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl GST \$	Planned Increase + 5.0%		2021-22 Proposed Fee & Charges incl GST \$
Bannockburn					
Bannockburn Cultural Centre - Banquet Room, Youth Room, Grenville Room, Bannockburn Room, Leigh Room - Mainstreet Room **					
Community Groups					
Hourly Rate - Casual	Taxable	\$11.60	11.60	11.77	\$11.80
Hourly Rate - Regular	Taxable	\$10.30	10.30	10.45	\$10.50
Community Benefit					
Hourly Rate - Casual	Taxable	\$17.30	17.30	17.56	\$17.60
Hourly Rate - Regular	Taxable	\$15.70	15.70	15.94	\$15.90
Private/Commercial					
Hourly Rate - Casual	Taxable	\$29.00	29.00	29.44	\$29.40
Hourly Rate - Regular	Taxable	\$26.00	26.00	26.39	\$26.40
Bannockburn Cultural Centre - Combined Hire of Leigh and Mainstreet Rooms ***					
Community Groups					
Hourly Rate - Casual	Taxable	\$13.80	13.80	14.01	\$14.00
Hourly Rate - Regular	Taxable	\$12.50	12.50	12.69	\$12.70
Community Benefit					
Hourly Rate - Casual	Taxable	\$20.80	20.80	21.11	\$21.10
Hourly Rate - Regular	Taxable	\$18.60	18.60	18.88	\$18.90
Private/Commercial					
Hourly Rate - Casual	Taxable	\$34.60	34.60	35.12	\$35.10
Hourly Rate - Regular	Taxable	\$31.10	31.10	31.57	\$31.60
Bannockburn Cultural Centre - Hall and Kitchen **					
Community Groups					
Hourly Rate - Casual	Taxable	\$23.10	23.10	23.45	\$23.40
Hourly Rate - Regular	Taxable	\$20.80	20.80	21.11	\$21.10
Full Day - Casual	Taxable	\$138.30	138.30	140.37	\$140.40
Full Day - Regular	Taxable	\$124.60	124.60	126.47	\$126.50
Community Benefit					
Hourly Rate - Casual	Taxable	\$34.60	34.60	35.12	\$35.10
Hourly Rate - Regular	Taxable	\$31.10	31.10	31.57	\$31.60
Full Day - Casual	Taxable	\$207.70	207.70	210.82	\$210.80
Full Day - Regular	Taxable	\$187.30	187.30	190.11	\$190.10
Private/Commercial					
Hourly Rate - Casual	Taxable	\$57.60	57.60	58.46	\$58.50
Hourly Rate - Regular	Taxable	\$51.90	51.90	52.68	\$52.70
Full Day - Casual	Taxable	\$346.20	346.20	351.39	\$351.40
Full Day - Regular	Taxable	\$311.70	311.70	316.38	\$316.40
Bannockburn Cultural Centre - Hall **					
Community Groups					
Hourly Rate - Casual	Taxable	\$17.30	17.30	17.56	\$17.60
Hourly Rate - Regular	Taxable	\$15.70	15.70	15.94	\$15.90
Full Day - Casual	Taxable	\$103.90	103.90	105.46	\$105.50
Full Day - Regular	Taxable	\$93.40	93.40	94.80	\$94.80
Community Benefit					
Hourly Rate - Casual	Taxable	\$25.90	25.90	26.29	\$26.30
Hourly Rate - Regular	Taxable	\$23.40	23.40	23.75	\$23.80
Full Day - Casual	Taxable	\$155.70	155.70	158.04	\$158.00
Full Day - Regular	Taxable	\$140.30	140.30	142.40	\$142.40
Private/Commercial					
Hourly Rate - Casual	Taxable	\$43.20	43.20	43.85	\$43.80
Hourly Rate - Regular	Taxable	\$39.00	39.00	39.59	\$39.60
Full Day - Casual	Taxable	\$259.80	259.80	263.70	\$263.70
Full Day - Regular	Taxable	\$233.80	233.80	237.31	\$237.30
Bannockburn Cultural Centre - Kitchen ***					
Community Groups					
Hourly Rate - Casual	Taxable	\$5.70	5.70	5.79	\$5.80
Hourly Rate - Regular	Taxable	\$5.10	5.10	5.18	\$5.20
Full Day - Casual	Taxable	\$34.60	34.60	35.12	\$35.10
Full Day - Regular	Taxable	\$31.10	31.10	31.57	\$31.60
Community Benefit					
Hourly Rate - Casual	Taxable	\$8.70	8.70	8.83	\$8.80
Hourly Rate - Regular	Taxable	\$7.90	7.90	8.02	\$8.00

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase 1.50%	2021-22 Proposed Fees & Charges incl. GST \$
Full Day - Casual	Taxable	\$52.00	52.00	\$52.78
Full Day - Regular	Taxable	\$46.70	46.70	\$47.40
Private/Commercial				
Hourly Rate - Casual	Taxable	\$14.30	14.30	\$14.51
Hourly Rate - Regular	Taxable	\$13.00	13.00	\$13.20
Full Day - Casual	Taxable	\$86.50	86.50	\$87.80
Full Day - Regular	Taxable	\$77.90	77.90	\$79.10
Blair - Hall Hire **				
Security Bond (private functions)	Not Taxable	\$500.00	500.00	\$507.50
Dawson Family Services Centre - Consulting Rooms **				
The following room hire fees exclude fees for users with MOU's				
Community Groups				
Hourly Rate - Casual	Taxable	\$9.20	9.20	\$9.34
Hourly Rate - Regular	Taxable	\$8.40	8.40	\$8.53
Community Benefit				
Hourly Rate - Casual	Taxable	\$13.80	13.80	\$14.01
Hourly Rate - Regular	Taxable	\$12.50	12.50	\$12.69
Private/Commercial				
Hourly Rate - Casual	Taxable	\$23.10	23.10	\$23.45
Hourly Rate - Regular	Taxable	\$20.80	20.80	\$21.11
Dawson Family Services Centre - Multi-Purpose Room **				
The following room hire fees exclude fees for users with MOU's				
Community Groups				
Hourly Rate - Casual	Taxable	\$13.80	13.80	\$14.01
Hourly Rate - Regular	Taxable	\$12.50	12.50	\$12.69
Community Benefit				
Hourly Rate - Casual	Taxable	\$20.80	20.80	\$21.11
Hourly Rate - Regular	Taxable	\$18.60	18.60	\$18.88
Private/Commercial				
Hourly Rate - Casual	Taxable	\$34.60	34.60	\$35.12
Hourly Rate - Regular	Taxable	\$31.10	31.10	\$31.57
Mersfield Community Learning Hub - Consulting Rooms **				
The following room hire fees exclude fees for users with MOU's				
Community Groups				
Hourly Rate - Casual	Taxable	\$9.20	9.20	\$9.34
Hourly Rate - Regular	Taxable	\$8.40	8.40	\$8.53
Community Benefit				
Hourly Rate - Casual	Taxable	\$13.80	13.80	\$14.01
Hourly Rate - Regular	Taxable	\$12.50	12.50	\$12.69
Private/Commercial				
Hourly Rate - Casual	Taxable	\$23.10	23.10	\$23.45
Hourly Rate - Regular	Taxable	\$20.80	20.80	\$21.11
Smymeadale Business, Health and Community Hub - Consulting Rooms **				
The following room hire fees exclude permanent tenant fees				
Community Groups				
Hourly Rate - Casual	Taxable	\$9.20	9.20	\$9.34
Hourly Rate - Regular	Taxable	\$8.40	8.40	\$8.53
Community Benefit				
Hourly Rate - Casual	Taxable	\$13.80	13.80	\$14.01
Hourly Rate - Regular	Taxable	\$12.50	12.50	\$12.69
Private/Commercial				
Hourly Rate - Casual	Taxable	\$23.10	23.10	\$23.45
Hourly Rate - Regular	Taxable	\$20.80	20.80	\$21.11
Smymeadale Business, Health and Community Hub - Nimons Bridge Room and Rainbow Bird Room **				
The following room hire fees exclude Regular tenant fees				
Community Groups				
Hourly Rate - Casual	Taxable	\$11.60	11.60	\$11.82
Hourly Rate - Regular	Taxable	\$10.30	10.30	\$10.50
Community Benefit				
Hourly Rate - Casual	Taxable	\$17.30	17.30	\$17.56
Hourly Rate - Regular	Taxable	\$15.70	15.70	\$15.94
Private/Commercial				
Hourly Rate - Casual	Taxable	\$29.00	29.00	\$29.44
Hourly Rate - Regular	Taxable	\$26.00	26.00	\$26.39

**GOLDEN PLAINS SHIRE COUNCIL
2021-22 FEES AND CHARGES**

Description	GST	2020-21 Fee incl. GST \$	Planned Increase 1.50%	2021-22 Proposed Fee & Charges incl. GST \$
Smythesdale Business, Health and Community Hub - Multi Purpose Room and Justice Room**				
The following room hire fees exclude permanent tenant fees				
Community Groups				
Hourly Rate - Casual	Taxable	\$13.80	13.80	\$14.01
Hourly Rate - Regular	Taxable	\$12.50	12.50	\$12.70
Community Benefit				
Hourly Rate - Casual	Taxable	\$20.80	20.80	\$21.10
Hourly Rate - Regular	Taxable	\$18.60	18.60	\$18.86
Private/Commercial				
Hourly Rate - Casual	Taxable	\$34.60	34.60	\$35.10
Hourly Rate - Regular	Taxable	\$31.10	31.10	\$31.60
Kindergarten & Occasional Care**				
Bannockburn Kindergarten	Not Taxable	\$415	415.00	\$421.20
Meredith Kindergarten				
Funded Kindergarten Program	Not Taxable	\$415	415.00	\$421.20
Pre Kindergarten Program	Not Taxable	\$285	285.00	\$289.30
Teesdale Kindergarten				
Funded Kindergarten Program	Not Taxable	\$415	415.00	\$421.20
Pre Kindergarten Program	Not Taxable	\$265	265.00	\$269.00
Rokewood Kindergarten				
Funded Kindergarten Program	Not Taxable	\$415	415.00	\$421.20
Pre Kindergarten Program	Not Taxable	\$285	285.00	\$289.30
Inverleigh Kindergarten				
Funded Kindergarten Program	Not Taxable	\$415	415.00	\$421.20
Pre Kindergarten Program	Not Taxable	\$265	265.00	\$269.00
Inverleigh Occasional Care				
Occasional Care program	Not Taxable	\$460	460.00	\$466.90
Skandypa Water				
Per 5,000 Litres	Not Taxable	\$30	30.00	\$30.45
Tyres				
Household waste per m3	Taxable	\$43	42.84	\$43.50
Green and Timber waste per m3	Taxable	\$27	26.52	\$26.90
Electronic items (per item)	Taxable	Nil	Nil	Nil
Fridges, Freezers and Air-conditioners (per item)	Taxable	\$13	13.00	\$13.20
Gas Cylinders and Fire Extinguishers	Taxable	\$6	6.12	\$6.20
Mattress (per item)	Taxable	\$29	29.00	\$29.40
Tyres - Car	Taxable	\$12	12.24	\$12.40
Tyres -Light truck	Taxable	\$19	19.36	\$19.70
Tyres -Truck	Taxable	\$50	49.98	\$50.70
Tyres - Small Tractor <1m diameter	Taxable	\$110	110.16	\$111.80
Tyres - Large Tractor 1 - 2m diameter	Taxable	\$162	162.16	\$164.60

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Golden Plains Shire Council
Revenue and Rating Plan
2021-22 to 2024-25

TABLE OF CONTENTS

1.	PURPOSE	3
2.	INTRODUCTION	4
3.	COMMUNITY ENGAGEMENT	5
4.	RATES AND CHARGES	6
4.1.	Rating Legislation	7
4.2.	Rating Principles	8
4.3.	Valuation Base	9
4.4.	Rating Differentials	13
4.5.	Municipal Charge	23
4.6.	Annual Service (Waste Management) Charge	24
4.7.	Fire Services Property Levy (FSPL)	24
4.8.	Special Charge Schemes	25
4.9.	Service Rates and Charges	25
4.10.	Collection and Administration of Rates and Charges	26
5.1.	User Fees and Charges	28
5.2.	Statutory Fees and Charges	29
5.3.	Grants	29
5.4.	Contributions	30
5.5.	Interest on Investments	30
5.6.	Borrowings	30

1. PURPOSE

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Golden Plains Shire Council which in conjunction with other income sources will adequately finance the objectives in the council plan.

This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve its vision of *'a healthy, safe, vibrant, prosperous and sustainable community supported by strong leadership, transparent governance and community partnerships – Our Community, Our Economy, and Our Pride.'*

Strategies outlined in this plan also need to align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.

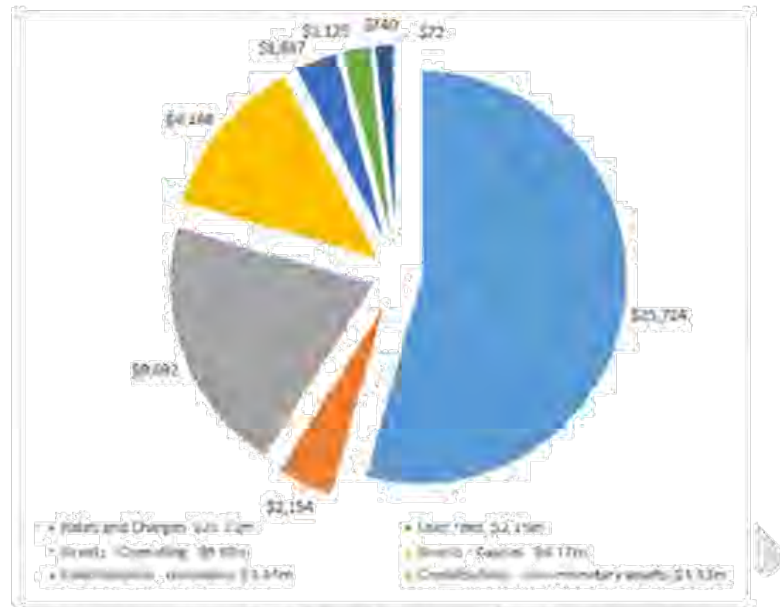


This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue. To ensure financial sustainability revenue targets will be set as part of Council's 10 Year Financial Plan and annual budget process.

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities. The following chart represents the revenue sources as proposed in the 2021/22 draft budget.



- Rates and Charges
- Annual Service (Waste Management) Charge
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (i.e. developers, community groups)
- Interest from investments
- Sale of Assets

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

3. COMMUNITY ENGAGEMENT

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process will be followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Councillor Briefing Sessions held to discuss the annual budget process, including items relating to revenue and rating;
- Draft Revenue and Rating Plan prepared by officers and endorsed by Council;
- Draft Revenue and Rating Plan placed on public exhibition following the 27 April 2021 Council meeting for a period of no less than 28 days and inviting public submissions;
- Community engagement through local news outlets and social media;
- Hearing of public submissions at Council meeting held on 8 June 2021; and
- Draft Revenue and Rating Plan (with any revisions) presented to 22 June 2021 Council meeting for adoption.

Following community engagement, Council's Revenue and Rating Plan will be updated after consideration of any submissions.

4. RATES AND CHARGES

Council collects rates from residents and businesses in its municipality to help fund the local community infrastructure and service obligations. Council rates are a form of property tax and Council uses property values as the basis for calculating how much each property owner pays. Importantly, rates are a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989*;
- **Waste Service Charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from the collection, disposal and processing of garbage and recycling waste; and
- **Municipal Charge** - A 'fixed rate' portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Council makes two further distinctions when applying general rates by applying rating differentials based on the purpose for which the property is used and its locality. That is:

- whether the property is used for residential, business industrial or commercial, farm broadacre, farm intensive, farm < 40 hectares, non-farm vacant land, or developable vacant land purposes; and
- in the case of business industrial or commercial, whether the property is located in the major urban area of Bannockburn.

This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

The Golden Plains Shire Council rating structure comprises eight differential rates. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Local Government Act 1989, and the Ministerial Guidelines for Differential Rating 2013.

The differential rates are currently set for 2021-22 as follows:

• Residential	100%
• Business, Industrial & Commercial	100%
• Business, Industrial & Commercial Bannockburn	120%
• Farm Broadacre	85%
• Farm Intensive	90%
• Farm < 40 Hectares	100%
• Non Farm Vacant Land	200%
• Non Developable Vacant Land	100%

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each ratable property in the municipality makes a contribution.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- **Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)**

The rate in the dollar for each rating differential category is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for over 50% of operating revenue received by Council. The collection of rates is an important factor in funding Council services. Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises an annual service charge to fully recover the cost of Council's waste services. The annual service charge is not capped under the Fair Go Rates System, and Council will continue to allocate funds generated from this charge towards the provision of managing waste.

4.1. Rating Legislation

The legislative framework set out in the *Local Government Act 1989* determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation, Capital Improved Valuation (CIV) and Net Annual Value (NAV).

These are defined in the *Valuation of Land Act 1960* as follows:

Site value of land means the sum which the land, if it were held for an estate in fee simple unencumbered by any lease, mortgage or other charge, might in ordinary circumstances be expected to realise at the time of the valuation if offered for sale on such reasonable terms and conditions as a genuine seller might be expected to require, and assuming that the improvements (if any) had not been made.

Capital improved value means the sum which land, if it were held for an estate in fee simple unencumbered by any lease, mortgage or other charge, might be expected to realise at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require.

Net annual value of any land means:

(a) except in the case of the lands described in paragraphs (b) and (c):

- i. the estimated annual value of the land; or
- ii. five per centum of the capital improved value of the land (whichever is the greater); or

(b) In the case of any rateable land which is:

- i. farm land; or
- ii. a house, flat or unit (other than an apartment house, lodging house or boarding house) in the exclusive occupation of the owner and used for residential purposes; or
- iii. a house or unit (other than an apartment house, lodging house or boarding house) in the exclusive occupation of a tenant and used for residential purposes; or
- iv. a residential unit in respect of which a residence right in a retirement village (as defined in the *Retirement Villages Act 1986*) exists;

five per centum of the capital improved value of the land; or

- (c) in the case of parklands, reserves or other lands owned by the Crown or any statutory authority, occupied (other than under any lease) for pastoral purposes only, the estimated annual value of it.

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;
- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*;

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual Golden Plains Shire Council budget.

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

4.2. Rating Principles

Taxation Principles:

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

Wealth Tax

The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a “relativity” dimension to the fairness of the tax burden).

Efficiency

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

Simplicity

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

Rates and Charges Revenue Principles:

Property rates will:

- be reviewed annually;
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the [Ministerial Guidelines for Differential Rating 2013](#).

4.3. Valuation Base

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects "capacity to pay". The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Golden Plains Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Golden Plains Shire Council.

Advantages of Site Value

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

Disadvantages of using Site Value

- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council's customer service and property revenue staff each year.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended valuation base

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the *Local Government Act 1989* it must adopt either of the CIV or NAV methods of rating.

Golden Plains Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating allows (under the CIV method) council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

- a) A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b) If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Councils functions and must include the following:
 - i. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.

- ii. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
- iii. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the Council has declared a differential rate for any land, the Council must:

- a) Specify the objectives of the differential rates;
- b) Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Golden Plains Shire Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises council on a monthly basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Golden Plains Shire Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

4.4. Rating Differentials

Objectives of Differential Rating

Under section 161 of the *Local Government Act 1989*, Council can levy either a uniform rate or one or more differential rates. A uniform rate is where all rateable properties in a municipality are charged based on the same rate in the dollar. Differential rates are where councils set different rates in the dollar for different categories of rateable land. Council believes that each differential rate set out below will contribute to the equitable and efficient carrying out of council functions.

Section 3A (1) of the *Local Government Act 1989* provided that the primary objective of a municipal Council is to 'endeavor to achieve the best outcomes for the local community having regard to the long term and cumulative effects of decisions'. In seeking to achieve its primary objective, a council must have regard to the number of facilitating objectives including the objective that was in section 3C (2) (f) of the Act to 'ensure the equitable imposition of rates and charges'.

Pursuant to section 161 of the Act a Council may raise any general rates by the application of a differential rate if it uses the Capital Improved Value system of valuing land. When declaring general rates, a Council must consider how the use of differential rating contributes to the equitable and efficient carrying out of its functions compared to the use of the uniform rates. Such a determination and its rationale should be disclosed in the Council's proposed budget and any revised budget or referenced in the Council's Revenue and Rating Plan.

Ministerial Guidelines for Differential Rating

The Ministerial Guidelines for Differential Rating were published in the Government Gazette in April 2013. The guidelines were prepared to guide councils in the application of differential rates under section 161 of the Act. Councils must have regard to these guidelines before declaring a differential rate for any land.

The Minister may recommend, the Government in Council by Order in Council to prohibit any council from making a declaration of a differential rate in respect of a type or class of land, if the Minister considers that the declaration would be inconsistent with any guidelines.

Council's Rating System

Golden Plains Shire Council adopted the Capital Improved Valuation (CIV) system for rating purposes. CIV represents the market value of a property as at a specific date, including the value of the land and any improvements on that land. Utilising CIV as the basis for rates allows the Council to adopt differential rating, which better reflects capacity to pay than the alternatives and provides the Council with the flexibility to levy differential rates. The vast majority of Victorian Councils use CIV as the basis for levying rates and charges.

One of the challenges of our legislated rating system is high population growth. Properties in growth townships with increasing property values will continue to pay much higher rate increases than properties in other areas of Golden Plains. This means properties in growth townships typically experience rate increases much higher than the average rate cap. As a result, other areas of Golden Plains experience rate decreases. In an effort to make this system fairer in 2019-20 Council decreased total rate revenue (which is distributed using property values) and increased the revenue raised from the fixed municipal charge. This approach will ensure that all ratepayers contribute a higher minimum amount and less revenue will be contributed from a property valuation based rating system.

The existing rating structure is comprised eight differential rates.

Residential

Definition:

Any land, whether vacant or built upon that is not zoned for commercial or industrial use and which does not have the characteristics of:

- a) Business, Industrial or Commercial Land;
- b) Farm Land Broadacre;
- c) Farm Land Intensive;
- d) Farm Land < 40 Hectares;
- e) Non Farm Vacant Land; or
- f) Developable Vacant Land

and whose highest and best use is deemed to be as residential land.

Objectives:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described below:

- a) used primarily for residential purposes,
- b) highest and best use is deemed to be as residential,
- c) any land that is not defined as Business, Industrial, Commercial, Farm Land or Vacant Land.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

100% of the base rate. This rating category is deemed to be the "base rate" due to it containing the majority of assessments.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme to be used for residential purposes.

Geographic Location:

Wherever located within the municipal district.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Business, Industrial and Commercial

Definition:

Any land, whether vacant or built upon that is not zoned for residential or farming use and which does not have the characteristics of:

- a) Residential Land;
- b) Farm Land Broadacre;
- c) Farm Land Intensive;
- d) Farm Land < 40 Hectares;
- e) Non Farm Vacant Land; or
- f) Developable Vacant Land.

Objectives:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described below:

- a) used primarily for business, industrial or commercial purposes,
- b) any land that is not defined as Residential, Farm Land or Vacant Land.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

100% of the base rate.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme to be used for business, industrial or commercial purposes.

Geographic Location:

In the localities of the shire.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Business, Industrial and Commercial - Bannockburn**Definition:**

Any land, whether vacant or built upon that is not zoned for residential or farming use and which does not have the characteristics of:

- g) Residential Land;
- h) Farm Land Broadacre;
- i) Farm Land Intensive;
- j) Farm Land < 40 Hectares;
- k) Non Farm Vacant Land; or
- l) Developable Vacant Land.

Objectives:

To enable more resources to be devoted to strategic planning of Business, Industrial and Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial and Commercial (Growth Area)), to encourage commerce and industry and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described below:

- c) used primarily for business, industrial or commercial purposes,
- d) any land that is not defined as Residential, Farm Land or Vacant Land.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

120% of the base rate. The rationale for this category to be rated at a rate above the base rate is that:

- businesses located in Bannockburn are in a growth area and benefit from the services and facilities provided in this major township;
- services and facilities provided by the shire help to attract residents to the shire, which can provide businesses with both a source of labor and customers; and
- businesses generally have a capacity pay, which is complimented by rates being a tax deductible expense.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme to be used for business, industrial or commercial purposes.

Geographic Location:

In the localities of the shire in the Bannockburn township.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Farm Land Broadacre

Definition:

Any land located within the shire which is "Farm Land Broadacre" within the meaning of section 2 of the Valuation of Land Act 1960 and is zoned to allow land to be used for rural and/or farming purposes.

Any land which is "Farm Land Broadacre" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- a) Farm Land means any rateable land that is between 2 and 40 hectares in area;
- b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment) or the growing of crops; and

That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Typically, these properties may contain buildings used as a residence and for farm purposes and will also contain land with no buildings located upon it.

In addition, it may include small parcels of undeveloped land that do not meet the meaning of "Farm Land" prescribed in of section 2 of the Valuation of Land Act 1960, but are also deemed unlikely to be granted a town planning permit for a dwelling to be located on the property.

Typically these properties will be:

- a) between 2 and 40 hectares in area;
- b) be zoned to allow the land to be used for rural and/or farming purposes;
- c) been deemed unviable for the purposes of carrying on a business of primary production by Council; and
- d) been deemed unsuitable to allow the construction of a dwelling.

Objectives:

To enable more resources to be devoted to strategic planning of Farm Land (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land, to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described below:

- a) used primarily for large scale production farming purposes,
- b) any land that is not defined as Residential, Business, Commercial or Industrial, Farm Land Intensive, Farm Land < 40 Hectares or Vacant Land

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

85% of the base rate. The justification for this category to be rated at a lesser rate than the base rate is that properties in this category are:

- generally in smaller townships or rural areas;
- have less access to the full suite of services and amenities provided by Council; and
- due to small populations are generally less likely to attract expenditure by Council.

A lesser rate in the dollar is therefore considered to be fair and equitable.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme to be used for broadacre farming purposes.

Geographic Location:

In all the localities of the Golden Plains Shire.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Farm Land Intensive

Definition:

Any land located within the shire which is "Farm Land Intensive" within the meaning of section 2 of the Valuation of Land Act 1960 and is zoned to allow land to be used for rural and/or farming purposes.

Any land which is "Farm Land Intensive" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- c) Farm Land means any rateable land that is over 2 hectares in area;
- d) used primarily for primary producing purposes from its activities on the land; used primarily for small farming such as poultry farming, olive growing; and

That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Typically, these properties may contain buildings used as a residence and for farm purposes and will also contain land with no buildings located upon it.

In addition, it may include small parcels of undeveloped land that do not meet the meaning of "Farm Land" prescribed in of section 2 of the Valuation of Land Act 1960, but are also deemed unlikely to be granted a town planning permit for a dwelling to be located on the property.

Typically these properties will be:

- a) over 2 hectares in area;
- b) be zoned to allow the land to be used for rural and/or farming purposes;
- c) been deemed unviable for the purposes of carrying on a business of primary production by Council; and
- d) been deemed unsuitable to allow the construction of a dwelling.

Objectives:

To enable more resources to be devoted to strategic planning of Farm Land (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land, to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described below:

- c) used primarily for large scale production farming purposes,
- d) any land that is not defined as Residential, Business, Commercial or Industrial, Farm Land Broadacre, Farm Land < 40 Hectares or Vacant Land

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

90% of the base rate. The justification for this category to be rated at a lesser rate than the base rate is that properties in this category are:

- generally in smaller townships or rural areas;
- have less access to the full suite of services and amenities provided by Council; and
- due to small populations are generally less likely to attract expenditure by Council.

A rate less than the base rate in the dollar is therefore considered to be fair and equitable.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme to be used for intensive farming purposes.

Geographic Location:

In all the localities of the Golden Plains Shire.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Farm Land < 40 Hectares**Definition:**

Any land located within the shire which is "Farm Land < 40 Hectares" within the meaning of section 2 of the Valuation of Land Act 1960 and is zoned to allow land to be used for rural and/or farming purposes.

Any land which is "Farm Land < 40 Hectares" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- e) Farm Land means any rateable land that is less than 40 hectares in area;
- f) used primarily for primary producing purposes from its activities on the land; used primarily for dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Typically, these properties may contain buildings used as a residence and for farm purposes and will also contain land with no buildings located upon it.

In addition, it may include small parcels of undeveloped land that do not meet the meaning of "Farm Land" prescribed in of section 2 of the Valuation of Land Act 1960, but are also deemed unlikely to be granted a town planning permit for a dwelling to be located on the property.

Typically these properties will be:

- a) less than 40 hectares in area;
- b) be zoned to allow the land to be used for rural and/or farming purposes;
- c) been deemed unviable for the purposes of carrying on a business of primary production by Council; and
- d) been deemed unsuitable to allow the construction of a dwelling.

Objectives:

To encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Farm Land having the relevant characteristics described above that is:

- a) used primarily for primary production purposes; or
- b) any land that is not defined as Residential, Business, Commercial or Industrial, Farm Land Broadacre, Farm Land Intensive or Vacant Land.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

100% of the base rate. The justification for this category to be rated at a lesser rate than the base rate is that properties in this category are:

- have less access to the full suite of services and amenities provided by Council;
- due to the land area required to operate, these properties have higher valuations (and therefore higher rates) than residential properties; and

It is therefore deemed fair and equitable that properties in this category pay rates at the same rate in the dollar than the base rate.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme.

Geographic Location:

In all the localities of the Golden Plains Shire that contain land zoned in the Golden Plains Planning Scheme as Farm Land < 40 Hectares.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Non Farm Vacant Land

Definition:

Any land, whether vacant or built upon that is not zoned for residential or farming use and which does not have the characteristics of:

- a) Residential Land;
- b) Business, Commercial or Industrial;
- c) Farm Land Broadacre;
- d) Farm Land Intensive;
- e) Farm Land < 40 Hectares; or
- f) Non Developable Vacant Land.

Objectives:

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Vacant land that is possible to be developed.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

200% of the base rate. The rationale for this category to be rated at a rate above the base rate is that:

- to encourage developing land by either subdividing or building a dwelling on the land, to generate more residents in the shire which can stimulate businesses;
- services and facilities provided by the shire help to attract residents to the shire, which can provide businesses with both a source of labour and customers; and
- these customers generally have a capacity pay with the vacant land an investment property.

It is therefore deemed fair and equitable that properties in this category pay rates at a higher rate in the dollar than the base rate.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme.

Geographic Location:

In the localities of the Shire.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Shire Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Non Developable Vacant Land

Definition:

Any land, whether vacant or built upon that is not zoned for residential or farming use and which does not have the characteristics of:

- g) Residential Land;
- h) Business, Commercial or Industrial;
- i) Farm Land Broadacre;
- j) Farm Land Intensive;
- k) Farm Land < 40 Hectares; or
- l) Non Farm Vacant Land.

Objectives:

To enable more resources to be devoted to strategic planning of Non Developable Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Developable Vacant Land), and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Vacant land that does not have the potential to be developed.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

100% of the base rate.

Use of Land:

Any use permitted under the Golden Plains Shire Council Planning Scheme.

Geographic Location:

In the localities of the Shire.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Golden Plains Shire Council Shire Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Advantages of a differential rating system

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (e.g. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (i.e. Non Farm Vacant Land attract a higher differential rate).

Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying rates at a higher level than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties can shift from one rating category to another (e.g. Non Farm Vacant Land to Residential) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

4.5. Municipal Charge

Another principle rating option available to Councils is the application of a Municipal Charge. Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of council's administrative costs can be seen as an equitable method of recovering these costs. Being a set charge, the Municipal Charge has a more pronounced effect on lower valued properties as it represents a greater proportion of the total rates bill for these properties than it does for higher valued properties.

Evidence suggests that lower valued properties are more likely to be owned by people with lower incomes, so the Municipal Charge can be viewed as penalising the poorer members of the community.

4.6. Annual Service (Waste Management) Charge

An annual service charge for the domestic kerbside collection service is also levied. The aim of the charge is to apportion the total cost of managing the collection, transportation and disposal of domestic waste, to the owners of all properties that derive a benefit from having the service available for use.

The charge is therefore levied on all developed assessments used primarily for residential or commercial purposes that are located on the designated collection routes.

The charge is not levied on vacant land properties. Business/Industrial/Commercial properties may apply for an exemption from the charge if they produce non domestic types of waste and provide proof they have engaged a contractor to collect and dispose of their waste.

As such this charge is akin to a "user pays" charge rather than a tax.

The waste management charges set for 2021-22 are as follows:

Type of Charge	Per Rateable Property 2021-22 \$
Residential Garbage Inc Recycling	385
Second Service Garbage Collection	192.50
Second Service Recycling Collection	192.50
Commercial Garbage Inc Recycling (Cost Recovery)	385

4.7. Fire Services Property Levy (FSPL)

Rates notices also contain two charges that make up the Fire Services Property Levy (FSPL). The FSPL is a State government levy that Council is required to collect for the State government and remit to the State government on a quarterly basis. Council derives no revenue from this action.

The State government used the revenue from the FSPL to fund the operation of the Country Fire Authority throughout Victoria.

There are two parts to the FSPL, namely:

- a Fixed charge
- a variable levy based on the Capital Improved Valuation of the property.

The State government sets the fixed charge and the rates in the dollar that apply to the variable component. Similar to Council's differential rating structure, the State government applies different fixed charges and rates in the dollar to different categories of properties.

More detailed information regarding the FSPL is available at: www.sro.vic.gov.au

4.8. Special Charge Schemes

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

Golden Plains Shire Council utilise Special Charges on a case-by-case basis, except for the application of the Tirrengower Special (Drainage) Scheme.

4.9. Service Rates and Charges

Section 162 of the *Local Government Act 1989* provides council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;
- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

As mentioned in 1.4.6, Council applies an Annual Service (Waste Management) Charge to fully recover the cost of managing the collection, transportation and disposal of domestic waste.

It is recommended that council retain the existing waste service charge – should council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate notice provides a balanced and equitable outcome.

4.10. Collection and Administration of Rates and Charges

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),
- online via Council's ratepayer portal, direct debit (on prescribed instalment due dates or monthly),
- BPAY,
- Australia Post (over the counter, over the phone via credit card and on the internet),
- Centrepay;
- Ten monthly payments;
- by mail (cheques and money orders only).

Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

Pensioner rebates

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claims may be approved by the relevant government department.

Financial Hardship Policy

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. The purpose of the Rates debtors in Financial Hardship Policy is to provide assistance to ratepayers experiencing ongoing financial hardship.

The policy only applies to rates debts connected to the applicant's principal place of residence. It does not apply to investment properties or business properties.

The policy provides for Council to waive accrued interest and put a moratorium on future interest to allow the ratepayer to catch up with the debt. Waiving accrued interest immediately reduces the amount of the debt and not charging interest into the future allows payments made to be applied to paying off the debt rather than being applied towards paying interest in the first instance.

It is pointed out there is an expectation the debtor is trying to pay the debt and will use the assistance to catch up. Any assistance provided is effectively being provided by all other ratepayers.

Ratepayers seeking assistance under this policy required to submit an Application form and submit detailed personal information to verify they are legitimately in financial hardship. The application form which is available at the council offices, website or can be posted upon request. All applications are treated confidentially.

Debt recovery

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

Council issues a Final Notice in March for unpaid lump sum payment option accounts.

As Instalment payment option payers received quarterly instalment notices in November, February and May, a Final Notice for these is not required. Council does however send a letter in June/July to these ratepayers who have not paid in full. These ratepayers then receive the next annual notice in August, which shows any unpaid rates as arrears.

Council makes every effort to make ratepayers aware of their responsibilities and relevant due dates. In recent years, Council has used SMS and email messages to remind ratepayers of due dates and impending action. Whilst Council prefers not to take legal action, in some cases it is necessary. Any account that is referred to debt collection is only referred after *at least* an annual notice and Final Notice have been sent to the recorded address of the ratepayer.

All fees and court costs incurred will be recoverable from the ratepayer and remain a charge against the property until they are paid.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

5.1. User Fees and Charges

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Kindergarten and Childcare fees
- Transfer Station and Waste Disposal fees
- Aged and Health Care service fees
- Leases and facility hire fees

The provision of infrastructure and services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. **Market Price**
- b. **Full Cost Recovery Price**
- c. **Subsidised Price**

Market pricing (A) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.

Full cost recovery price (B) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing (C) is where council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e. council provides the service free of charge) to partial subsidies, where council provides the service to the user with a discount. The subsidy can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

As per the Victorian Auditor General's Office report "*Fees and charges – cost recovery by local government*" recommendations, council has developed a user fee pricing policy to help guide the fair and equitable setting of prices. The policy outlines the process for setting fee prices and includes such principles as:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

Council will develop a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

5.2. Statutory Fees and Charges

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$165.22, from 1 July 2020 to 30 June 2021.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the Supreme Court registrar of probates is 1.6 fee units.

The value of one fee unit is currently \$14.81. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

5.3. Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for.

Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

5.4. Contributions

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects. Contributions can be made to council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

5.5. Interest on Investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

5.6. Borrowings

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. All borrowings must be undertaken in accordance with Council's Borrowing Policy.