

**SHIRE OF MOORA
SPECIAL MEETING
16 JULY 2025
COMMENCING AT 5.30PM**

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Agenda and minutes are available on the Shire's website www.moora.wa.gov.au

1. DECLARATION OF OPENING / ANNOUNCEMENTS

1.1 DECLARATION OF OPENING

The Deputy President declared the meeting open at 5.30pm and welcomed those in attendance.

The Shire acknowledges the traditional custodians of the land on which we meet, the Yued people, and pay our respects to Elders past, present, and emerging.

1.2 DISCLAIMER

The Presiding Member directed the public's attention to the Disclaimer.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

ATTENDANCE

SJ Gilbert	-	Deputy President
SA Bryan	-	Councillor
DV Clydesdale-Gebert	-	Councillor
TW Dugan	-	Councillor
TL Errington	-	Councillor
KM Seymour	-	Councillor
GW Robins	-	Chief Executive Officer
B Hoogland	-	Deputy Chief Executive Officer
G Teixeira	-	Manager, Financial Services
T Bate	-	Accountants, RSM Australia

APOLOGIES

TL Lefroy	-	President
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3. PUBLIC QUESTION TIME

The Presiding Member invited members of the public to ask questions in respect of the Shire's proposal to introduce a differential rating methodology. Questions canvased the Annual Electors Meeting; Notifications and website access; the impact of differential rates on ratepayers and whether particular community groups would be impacted, and if so how; would Council change its mind in respect of any decisions made; revenue collection strategies and proportion of revenue collected by rate categories.

Members of the public in attendance are recorded in the schedule attached.

4. REPORTS OF OFFICERS

4.1 Shire of Moora 2025-2026 Rates

FILE REFERENCE:

REPORT DATE: 4 July 2025

APPLICANT/PROPOSER: Shire of Moora

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate – Financial Accountant (RSM Australia)

ATTACHMENTS: Appendix A 3 Per Cent Differential Rate Model

Appendix B 3.5 Per Cent Differential Rate Model

Appendix C 4 Per Cent Differential Rate Model

Appendix D 3 Per Cent General Rate Model

Appendix E Objects and Reasons for Differential Rates (4%)

Appendix F Rate Comparison Analysis

PURPOSE OF REPORT

As part of the 2025/2026 budget deliberations, the Council is asked to endorse the 4 per cent proposed differential rate model (Appendix C) on properties valued on an unimproved basis. In addition to endorsing the model, Council are also required to adopt the Objects and Reasons that give justification to impose Differential Rates.

BACKGROUND

The power to set differential rates is contained in section 6.33(1) of the Local Government Act 1995 which provides the ability to differentially rate properties based on the following characteristics:

- a) The purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning Development Act 2005; or*
- b) A purpose for which the land is held or used as determined by the local government; or*
- c) Whether or not the land is vacant land; or*
- d) Any other characteristic or combination of characteristics prescribed.*

The Department of Local Government, Sports and Cultural Industries (the Department) requires that Council endorse not only the imposition of differential rates, but also the objects and reasons for the imposition of differential rating. The application of differential rates and minimum payments to properties within the Shire maintains equity in the rating of properties and enables Council to raise the revenue necessary to provide facilities, infrastructure and services to the entire community and visitors of the Shire of Moora.

Section 6.36 of the Local Government Act 1995 requires that local public notice be given before imposing any differential general rates or minimum payments. As part of this process, electors and ratepayers are invited to lodge a submission in respect of the proposed rates and minimum payments with twenty one (21) days of the notice being published. The local government is to then consider any

submissions received during the notice period before it can impose the differential rates. Note a local government requires Ministerial approval under section 6.33 of the Local Government Act 1995 to impose any differential general rate which is more than twice the lowest differential general rate imposed by it. In this case, Ministerial approval will not be required.

The public notice must:

- Be published at least once in a newspaper circulating generally in the district;
- Be displayed on a notice board at the local government's offices;
- Be displayed on a notice board at each local government library;
- Contain details of each rate or minimum payment the Council proposes to impose;
- Advise where a document can be inspected that provides the objects and reasons for each proposed rate and minimum payment;
- Contain an invitation for electors or ratepayers to lodge submissions on any of the proposals within 21 days from the date of the notice (i.e. 21-day submission period excludes the first day of publishing); and
- May be published within the period of 2 months prior to the 1st of July 2025 (i.e. not earlier than the 1st May 2025).

Comments

The management team has put forward four rate model for Council's consideration:

- 3 Per Cent Differential Rate Model (Appendix A)
- 3.5 Per Cent Differential Rate Model (Appendix B)
- 4 Per Cent Differential Rate Model (Appendix C)
- 3 Per Cent General Rate Model (Appendix D)

Development of these model has been challenging, with the differential models attempting to limit overall rate increases in line with the long term financial plan (CPI plus 0.5%). Changes in valuations for the UV Rural and UV Urban Farmland categories mean if all UV properties are subject to a 4 per cent increase in the general rate, this would result in an increase in rate revenue of approximately \$759,000 (15%).

The proposed differential rate models (Appendix A – Appendix C) largely keeps rates in line with CPI except the UV Urban Farmland rate which needs to be increased by 19% - 21%. Based on the valuations for UV properties, the differential rate models are considered to be the most fair and equitable way to spread the rate burden across UV properties.

The rate models noted above were calculated using the valuations currently in the shire's property database as of July 2025.

As you will see under Appendix F in the Rate Comparison Analysis, our rate in the dollar for UV – Rural places us in the middle of Shire's who are applying a rating category for rural purposes. In relation to minimum rates, we are also in the

middle. The process behind this is to set a reasonable minimum payment for those properties that have a low valuation without exceeding the 50% threshold required under the Local Government Act. Generally speaking, the minimum is still deemed to be low and the potential to really optimise on setting this amount is limited by the constraints of the Act.

Whilst it can be seen as unfavourable to increase rates in general, in some circumstances it is necessary. This has been captured in Council's Strategic Community Plan.

Management are keen to deliver a model that provides a fair and equitable distribution of the rate burden.

Objects and Reasons

Where council intend to impose different rates, it is required to provide the objects of and reasons for each proposed rate and minimum payment. The object of imposing differential rates is to ensure equity across different land uses, especially where values can vary greatly. The ability of Council to apply a different rate in the dollar ensures that all properties make a fair contribution to the required revenue of the Shire.

The **Objects and Reasons** for the 2025/26 rating proposal is, based on the four per cent differential model are attached at Appendix E.

POLICY REQUIREMENTS

There are no known policy implications.

LEGISLATIVE REQUIREMENTS

Local Government Act 1995 s6.33 – Differential General Rates.

Local Government Act 1995 s6.35 – Minimum Payment.

Local Government Act 1995 s6.36 – Local government to give notice of certain rates.

Local Government (Financial Management) Regulations 1996 – Part 5, Regulation 52A Characteristics prescribed for differential general rates (as per LGA s6.33).

STRATEGIC IMPLICATIONS

Shire of Moora Strategic Community Plan 2018 – 2028

Shire of Moora Corporate Business Plan 2019 - 2023

Shire of Moora Long Term Financial Plan 2019 - 2029.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

The Rate Model endorsed by Council, the proposed differential rates and minimum payments for the 2025/26 financial year will raise approximately:

- 3 Per Cent Differential Rate Model (Appendix A) \$5,280,268
- 3.5 Per Cent Differential Rate Model (Appendix B) \$5,306,313
- 4 Per Cent Differential Rate Model (Appendix C) \$5,332,883
- 3 Per Cent General Rate Model (Appendix D) \$6,018,571

Rate revenue makes up approximately 54% of the 2025 budgeted operating revenue for the Shire of Moora. Whilst it may not be favourable to apply an increase to the 24/25 rates, this course of action should be viewed as greatly supporting Council's long term strategic plans and helping our community to remain sustainable into the future.

VOTING REQUIREMENTS

Simple Majority Required.

RECOMMENDATIONS

30/25 Moved Cr Seymour, seconded Cr Bryan,

1. *That the 2025-26 Rates Review Report, comprising Appendices A-F be noted.*
2. *That Council endorse the following proposed differential rates and minimum payments for 2025-26 Financial Year for the purpose of giving local public notice of its intentions to impose differential rates general rates and minimum payments for the 2025-26 Financial Year.*

<i>Differential Rate Types</i>	<i>Proposed</i>	
	<i>Rate in dollar (cents)</i>	<i>Min payment (\$)</i>
<i>GRV – General</i>	<i>0.102330</i>	<i>\$838</i>
<i>UV – Rural</i>	<i>0.004671</i>	<i>\$838</i>
<i>UV – Urban Farmland</i>	<i>0.008326</i>	<i>\$838</i>

3. *That Council adopts the Objects and Reasons for Differential Rates and Minimum Payments for 2025-26 as attached in Appendix E.*

4. *Publicly advertise the Shire of Moora's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invites public submission for a period of 21 days; and*
5. *Considers any submissions in respect of imposition of differential rates as part of the 2025-26 Budget deliberations.*
6. *That management undertakes a comprehensive review of differential rating options for the 2026-27 Budget.*

CARRIED 4/2

For: Cr's Gilbert, Bryan, Cr Seymour
Against: Cr's Clydesdale-Gebet, Dugan
Abstain: Cr Errington
Casting Vote: Cr Gilbert as Presiding Officer

5. OTHER BUSINESS

Nil

6. CLOSE OF MEETING

The Presiding Member closed the meeting at 5.54PM