

Shire of Moora
Special Meeting of Council
16 July 2025

NOTICE OF MEETING

Dear Elected Member

A Special Council Meeting of the Shire of Moora
will be held on **Wednesday 16th July 2025**
in the **Council Chambers, 34 Padbury St, Moora**
commencing at **5.30 pm**

The purpose of the meeting: Consider a Resolution for the Introduction of Differential Rates.

GW Robins
Chief Executive Officer

11 July 2025

The Shire of Moora Vision and Mission Statement

Vision

Our vision is that:

The Moora region will be a place of brilliant opportunity over the next twenty years. Sustainable growth will result in a vibrant, healthy, wealthy and diverse community.

Mission

Our mission is:

To identify and stimulate growth through creative leadership and a willingness to get things done.

SHIRE OF MOORA**WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL**

Chief Executive Officer
Shire of Moora
PO Box 211
MOORA WA 6510

Dear Sir/Madam,

Re: Written Declaration of Interest in Matter Before Council

I, ⁽¹⁾ _____ wish to declare an interest
in the following item to be considered by Council at its meeting to be held on ⁽²⁾
_____.

Agenda Item ⁽³⁾ _____

The type of interest I wish to declare is: ⁽⁴⁾

- ☐ Financial pursuant to Section 5.60A of the Local Government Act 1995
- ☐ Proximity pursuant to Section 5.60B of the Local Government Act 1995
- ☐ Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- ☐ Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulations 2007.

The nature of my interest is ⁽⁵⁾

The extent of my interest is ⁽⁶⁾

I understand that the above information will be recorded in the Minutes of the meeting and recorded by the Chief Executive Officer in an appropriate Register.

Yours faithfully,

Signed

Date

1. Insert your name.
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 of the Act).

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

TABLE OF CONTENTS

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS.....	6
1.1 DECLARATION OF OPENING	6
1.2 DISCLAIMER READING	6
2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE	6
3. PUBLIC QUESTION TIME	6
4. CONSIDER AND VOTE ON THE RECOMMENDATION THAT THE SHIRE INTRODUCE A DIFFERENTIAL RATING SYSTEM FOR THE SHIRE OF MOORA.....	6
5. CLOSURE OF MEETING	9

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**1.1 DECLARATION OF OPENING****1.2 DISCLAIMER READING**

No responsibility whatsoever is implied or accepted by the Shire of Moora for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**APOLOGIES****3. PUBLIC QUESTION TIME****4. Shire of Moora 2025-2026 Rates****FILE REFERENCE:**

REPORT DATE: 4 July 2025

APPLICANT/PROPONENT: 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 (3%)
Appendix F Rate Comparison Analysis

PURPOSE OF REPORT

As part of the 2025/2026 budget deliberations, the Council is asked to endorse the following proposed differential rate model 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 3 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 three per cent differential model and 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

Council resolves that:

1. The Chief Executive Officer's 2025-26 Rates Review Report be noted
2. Council endorses 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

Differential Rate Types	Proposed	
	Rate in dollar (cents)	Min payment (\$)
GRV – General	As per outcome of budget workshop	As per outcome of budget workshop
UV – Rural	As per outcome of budget workshop	As per outcome of budget workshop
UV – Urban Farmland	As per outcome of budget workshop	As per outcome of budget workshop

3. 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. Management undertakes a comprehensive review of differential rating options for the 2026-27 Budget.

5. CLOSURE OF MEETING