



SHIRE OF IRWIN
DONGARA-PORT DENISON

A BRILLIANT BLEND

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Shire of Irwin
**Statement of
Objects and Reasons**
2025/26

This Statement is published by the Shire of Irwin in accordance with Section 6.36 of the *Local Government Act 1995* to advise the public of its objectives and reasons for implementing differential rates.

The purpose of levying of rates is to meet Council's budgetary requirements in each financial year in order to deliver services, facilities and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.36 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Irwin. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, services and infrastructure to the entire community and visitors to the area.

Gross Rental Values (GRV)

The *Local Government Act 1995* provides that properties of a non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Irwin approximately every four years and provides a GRV Roll. This is determined upon rental evidence provided by the State of WA. The current valuation was effective from 1 July 2024. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e., subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

Furthermore, there are some instances whereby mining and petroleum interest, mining leases, state agreements, leases and license's as described by the *Mining Act 1978* and *Government Trading Enterprises Act 2023*, (Sec 150(2)), are converted to be rated via GRV, subject to Ministerial approval. Once approved, the change is then gazetted by the Department of Creative Industries, Tourism and Sport.

Unimproved Values (UV)

The *Local Government Act 1995* provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land includes but is not limited to all pastoral leases and farmland, mining and petroleum interest, covering mining leases, state agreements all other leases and license's as described by the *Mining Act 1978* and *Government Trading Enterprises Act 2023* (Sec 150(2)). This further includes company leased land from private owners.

The rate in the dollar set for the UV Rural category forms the basis for calculating UV differential rates. Interim valuations are provided regularly to the Council by the Valuer General for properties where changes have occurred during the year (i.e., subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

Objects & Reasons for Differential Rating

GRV Differential Rate – GRV

This rating category applies to all land within the townsite boundary that is assigned a Gross Rental Valuation (GRV) by the Valuer General. It includes residential, commercial and industrial land uses as defined under the Shire's Town Planning Scheme.

Land in this category may be used for residential purposes, such as single or multiple dwellings, or may be vacant but zoned Residential or Rural Residential. It also includes land used for commercial or industrial purposes. This includes but is not limited to:

- Town centres;
- Mixed business precincts;
- Shopping areas;
- Industrial estates (including caretaker dwellings);
- Airports, aerodromes, and petroleum infrastructure;
- Land associated with Miscellaneous licenses under the Mining Act 1978, where approved by the Minister and with established infrastructure for more than 12 months.

The object of this differential rate is to ensure that all GRV-rated properties contribute fairly to the cost of services, facilities, and infrastructure provided by the Shire. It is considered that the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use for residential, commercial and industrial properties and therefore a uniform rate in the dollar will be applied to these properties.

GRV Differential Rate - Transient Workforce Accommodation / Other

Means land where-

- Transient workforce accommodation facilities are located.
- Land approved and predominantly used for providing small to large-scale transient accommodation.
- Other mining related infrastructure and/or leases

The reasoning for this differential rate is to ensure the Shires rate base is distributed equitably between residence and non-residential workers who spend a significant portion of the year located within the Shire of Irwin.

The higher rate in the dollar applied to this category reflects the greater demand placed on Shire services and infrastructure by transient workforce accommodation facilities and other mining infrastructure. With a high concentration of occupants on a relatively small land area, these properties can significantly impact waste services, roads, utilities, and community facilities. Patrons and employees are active users of the Shire's public assets, and this rate ensures they contribute equitably to the associated costs. It also supports the sustainability of the Shire by funding the renewal and replacement of essential infrastructure required to service both permanent and temporary populations.

UV Differential Rate – Rural

The UV Rural category covers land previously classified under "Policy Areas A–G," now consolidated into a single rating class.

Whilst the land continues to be rated on the basis of Land use or Zoning, this category will

include, but is not limited to leased Crown Land, General Farming, General Broadacre farming, Rural Smallholdings, Hobby farming.

This category is to distinguish land either zoned or utilised for its predominant land use - Farming / Grazing or Rural holdings to recognise the variation in land use intensity, and the impact on the Shire's infrastructure, road networks and other services.

The Shire has a continual focus on development and diversification of Rural properties, encouraging development of tourism and rangeland activities, and always foreseeing ways to future invest in infrastructure, whilst remaining focused on funding renewal and replacement assets.

UV Differential Rate – UV Mining

The *Local Government Act 1995* provides for rural-use properties associated with mining interests, leases and/or licences, petroleum interests, exploration, or prospecting purposes to be assigned an Unimproved Value (UV), as determined and reviewed by Landgate WA.

This differential rate applies to all land for which a mining or petroleum interest or tenement has been issued by the Department of Mines, Industry Regulation and Safety (DMIRS).

Valuations of mining tenements are provided annually. Interim values are supplied regularly by Landgate when tenement rental values change or a tenement is surrendered. In such cases, the Shire recalculates rates for the affected tenements and issues interim rate notices accordingly.

Mining and Petroleum interests are rated at a higher rate in the dollar than the UV Rural category to promote fairness and equity. This is intended to:

- Recognise the often-short term tenure of mining projects in the region; and
- Maintain comparability with other commercial operations in the rural sector.

Applying a percentage premium above the average rates payable, per property of UV Rural, at a level determined by the Council, reflects factors including:

- The impact of higher traffic volumes on urban and rural infrastructure, and the resulting road maintenance costs across the Shire's extensive network;
- Capacity of property owners to pass on the charges as a business cost;
- Additional emergency service arrangements required;
- Environmental management efforts, including monitoring of clearing, noise, dust, odour, and responding to community concerns;
- Costs associated with planning, building, and health assessments;
- Additional amenities and services provided for resource sector employees, such as recreation facilities, parking, law enforcement, and public safety;
- Equally supporting sustainability of the Shire's landscape and infrastructure development.

Minimum Payments

6.35 Minimum Payment (Local Government Act 1995)

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than -
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.

A minimum rate is applied across all categories to ensure a fair and reasonable contribution from all ratepayers, supporting financial sustainability and ongoing investment in community assets, economic development, and service delivery.

Objections & Appeals

Objections to valuations must be lodged with Landgate WA within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on the Shire's web site.

Under the provisions of the *Local Government Act 1995*, a property owner can lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error in the rate assessment, either with respect to the owners or property details; or
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Pensioner Discount

Eligible Pensioners are entitled to receive a discount on their rates. Council shall determine the nature and extent of entitlement from details as at 1 July, in relation to ownership and occupation. Also, a pro-rata rebate amount will be paid if a person becomes the holder of an eligible card type during the financial year which is effective from the date of registration. A deferral arrangement is also possible.

If the circumstances of a Pensioner, who is already claiming the rebate, have changed during the previous year, they will need to update their details (i.e., card number, etc.) with Council.

PROPOSED - RATE IN THE DOLLAR

Code	Total Props	UV Rate in the Dollar (Cents)	GRV Rate in the Dollar (Cents)
00 - Non Rateable	187	0.00	0.00
01 - GRV	2051		10.2520
02 - COMM / IND	185		10.2520
04 - TWA / Other	4		22.3841
06 - MINING	64	22.3841	
09 - RURAL	438	0.9713	

PROPOSED - REVENUE

Code	Total Props	Rate in the Dollar (Cents)	Revenue (\$)
00 - Non Rateable	187	0.00	0.00
01 - GRV	2051	10.2520	3,407,391
02 - COMM / IND	185	10.2520	551,875
04 - TWA / OTHER	4	22.3841	386,126
06 - MINING	64	22.3841	880,012
09 - RURAL	438	0.9713	2,457,178

Submissions

Submissions are invited from any elector or ratepayer with respect to the proposed rates, and any related matter, with a minimum of 21 days of the date of this notice.

Submissions should be clearly marked 'Submission – Differential Rating 2025/2026' and addressed to:

Chief Executive Officer
Shire of Irwin
11-13 Waldeck Street
DONGRA WA 6525,

Alternatively, submissions can be emailed to reception@irwin.wa.gov.au

All submissions are required to be received no later than 4:30pm Friday 20th June 2025, to be considered as part of the final rating strategy.

SHANE IVERS

CHIEF EXECUTIVE OFFICE