



# MINUTES

**SPECIAL COUNCIL MEETING**  
Tuesday 26 May 2026



***The purpose of the meeting is for Council to endorse  
for local public notice the 2026/27 Differential Rates***

## Disclaimer

The Shire of Irwin:

- advises that the purpose of a Special Council Meeting is to discuss and, where possible, make resolutions about items appearing in the agenda. No person should rely on or act on the basis of any decision, advice or information provided by an Elected Member or Officer, or on the content of any discussion occurring during the course of the meeting. No person should rely on the decisions made by Council until formal written advice from the Council is received by that person.
- expressly disclaims any liability for any loss or damage whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Agenda Forums, Council or Committee Meetings.
- disclaims any liability for any loss arising from any person or body relying on any statement, discussion, recommendation or decision in the audio recording. Council minutes provide the definitive record of Council's resolutions.

## Nature of Council's Role in Decision Making

<b>Advocacy</b>	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
<b>Executive</b>	The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
<b>Legislative</b>	Includes adopting local laws and local planning schemes.
<b>Review</b>	When Council reviews decisions made by Officers.
<b>Quasi-judicial</b>	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

By allocating these roles, the Shire ensures that the Council's decision-making is structured and aligned with its legal responsibilities, allowing it to effectively govern, serve its community, and maintain compliance with applicable laws.

## Notes for Members of the Public

### Meeting Formalities

Shire of Irwin Council Meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meeting proceedings or enter into conversation.

Members of the public shall ensure that their mobile phones are switched off and not used during any Shire meeting.

Members of the public are hereby advised that in line with Council Policy CP48 – Recording of Council Minutes, no person is to use any electronic, visual or audio recording device or instrument to record the proceedings of a Council Meeting without the written permission of the Council.

### Audio Recordings

This Meeting will be audio recorded. The recording will be made publicly available on the Shire's website within ten (10) days of the meeting being held.

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Unconfirmed

# **MINUTES**

of the

## **SPECIAL COUNCIL MEETING**

held

**Tuesday, 16 June 2026**

### **1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

The Presiding Member welcomed Councillors, and staff then declared the meeting open at 4.00pm.

### **2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

#### **Members**

Councillor I Scott  
Councillor A J Gillam  
Councillor P Summers  
Councillor J Melsom  
Councillor S Hansen  
Councillor L Musulin

Shire President  
Deputy Shire President

#### **Staff**

Mr S D Ivers  
Mr M Connell  
Mr M Jones  
Miss P Machaka  
Mr M Antony  
Ms S Mearns

Chief Executive Officer  
Manager Development  
Manager Operations  
Manager Finance  
Community Emergency Services Manager  
Executive Assistant

#### **Guests**

Nil

#### **Apologies**

Councillor L Berecz  
Ms F Boksmati

Manager Community Services

#### **Approved Leave of Absence**

Nil

#### **Gallery**

Nil

### **3. DECLARATION OF PURPOSE OF MEETING**

The purpose of the meeting is for Council to consider endorsing the proposed 2026/27 differential general rates and minimum payments for local public notice under section 6.36 of the *Local Government Act 1995*.

**4. DECLARATIONS OF INTEREST**

Nil

**5. PUBLIC QUESTION TIME**

Nil

**6. REPORTS**

<b>FIN 03-06/26 Proposed 2026/27 Differential Rates</b>	
<b>Author:</b>	<b>M Snowden-Giles, Rates Officer</b>
<b>Responsible Officer:</b>	<b>P Machaka, Manager Finance</b>
<b>File Reference:</b>	<b>3.0683</b>
<b>Council Role:</b>	<b>Executive</b>
<b>Voting Requirements:</b>	<b>Simple Majority</b>

**Report Purpose:**

To consider endorsing the proposed 2026/27 differential general rates and minimum payments for local public notice under section 6.36 of the Local Government Act 1995 prior to consideration of the 2026/27 Annual Budget.

<b>COUNCIL DECISION</b>		<b>010626</b>
<b>MOVED: Cr Summers</b>	<b>SECONDED: Cr Gillam</b>	
<b>That Council by Simple Majority:</b>		
1) <b>Endorses, for the purpose of giving local public notice under section 6.36 of the Local Government Act 1995, the following proposed differential general rates and minimum payments for the 2026/27 financial year:</b>		
<b><i>GRV Differential Rates</i></b>	<b><u>Cents in the Dollar</u></b>	<b><u>Minimum Rates</u></b>
General Rate	10.847	\$1,100
Transient Workforce Accommodation / Other	23.552	\$1,100
<b><i>UV Differential Rates</i></b>	<b><u>Cents in the Dollar</u></b>	<b><u>Minimum Rates</u></b>
UV Rural	0.8796	\$1,100
UV Mining	23.552	\$1,100
2) <b>Endorses the draft Statement of Objects and Reasons for the proposed 2026/27 differential general rates and minimum payments.</b>		
3) <b>Authorises the Chief Executive Officer to give local public notice of the proposed differential general rates and minimum payments and invite submissions from electors and ratepayers for a period of at least 21 days.</b>		
4) <b>Directs the Chief Executive Officer to provide direct written notice to affected ratepayers in any differential rating category with fewer than 30 ratepayers, where required by State rating policy.</b>		
5) <b>Notes that the proposed rates remain subject to consideration of submissions, any required Ministerial approval under section 6.33 of the Local Government Act 1995, and final adoption as part of the 2026/27 Annual Budget.</b>		

- 6) Confirms that expenditure has been reviewed and the following efficiency measures have been considered as part of budget deliberations:

**Efficiency Measures:**

- Service levels and core business
- Process improvement strategy to increase efficiencies
- Rural roads infrastructure improvement strategy
- Asset management strategy
- Improve utility efficiencies for future savings

**VOTING DETAILS:**

**CARRIED: 6/0**

**For:** Cr Scott, Cr Gillam, Cr Summers, Cr Melsom, Cr Musulin, Cr Hansen

**Against:** Nil

**Background:**

There is provision under the *Local Government Act 1995* to impose differential rates within the local government's boundaries and in considering this imposition, there are certain statutory obligations that the local government must comply with:

- Before any consideration to the Budget, the local government is required to give local public notice of its intention to impose differential rates;
- The local government must provide information of each new rate or minimum payment;
- Electors or ratepayers are invited to make submissions in respect of the proposed rate or minimum payment. This submission period must be for a minimum of 21-days; and
- Application must be made to the Minister for Local Government for approval to impose any differential general rate that is more than twice the lowest differential general rate.

The Shire of Irwin historically has used differential rates to levy a higher rate in the dollar for Mining Tenements than other Unimproved Valuation (UV) properties. This practice is common within local governments.

A draft budget workshop was held on Tuesday 9 June 2026 where Councillors reviewed the projected changes in operating revenue and expenditure, along with efficiency measures, proposed capital works and projects. The differential rates will directly influence Council's ability to fund expenditure requirements in the 2026/27 Budget.

**Officer's Comment:**

For Council to meet the requirements of the Act it is required to advertise the proposed differential rates within timeframes to meet the 21-day minimum advertising period before the budget is adopted.

The draft budget comprises total operating income of \$4.0m (excluding rates revenue), capital grants funding of \$7.2m, operating expenses of \$15.0m, borrowings of \$1.7m and capital works program \$9.1m. After considering reserve movements and grant funding, the rates revenue required to achieve a balanced budget is \$7.6m.

An overall increase of 5%, in line with the 2024–2039 Long Term Financial Plan (LTFP), has been applied to the 2025/26 actual billed rates. This increase achieves the required rate revenue for the 2026/27 Budget and enables the Shire to undertake projects that are key priorities for the community, while maintaining sustainability and financial resilience.

Inflationary pressures picked up in the second half of the financial year, further influenced by recent increases in oil prices; the annualised CPI for April 2026 was 4.2%, and the Reserve Bank of Australia's Statement on Monetary Policy, published on 6 May 2026, forecast a national CPI of 4.8% in June 2026.

The proposed rate increase has been determined with consideration of the LTFP and projected inflation.

Differential rating allows Council to maintain a degree of equity between rates levied on all unimproved value assessments within the Shire of Irwin rate base whilst providing income annually to allow for the service requirements of all property owners. The reasoning for levying the higher rate in the dollar can be found in Attachment 1 - Statement of Objects and Reasons.

It is worth noting that while both UV Rural and UV Mining are based on "Unimproved Values" provided by the Valuer General, the *Valuation of Land Act 1978* prescribes different methods of calculating each one.

The unimproved valuation of land utilised for rural purposes is the capital amount that the property (not including improvements) might reasonably be expected to realise upon sale.

The unimproved valuation of land used for mining tenements is calculated on the annual rent per hectare multiplied by a factor, the amount of which depends on the number of hectares and type of lease held. They therefore have no relativity and cannot be compared.

2026/27 valuations for Unimproved Values Rural and Unimproved Values Mining, were conducted by the Valuer General (Landgate) and were provided as per below:

#### Gross Rental Values (GRV)

There were no revaluations for GRV.

#### Rural Unimproved Values (UV Rural)

The total rural unimproved valuation has increased significantly again, from 2025, by an overall coverage of approximately 16.75% to \$292,826,650.

#### Mining Unimproved Valuations

The Mining Tenement Unimproved Roll provided by Landgate reflected a decrease of approximately 10.75% to \$3,497,616.

The proposed rates of \$7,574,180 includes a 5% increase on 2025/26 billed rates and interims levied. Due to the increase in UV valuations, the rates in the dollar decreased slightly with the minimum rate of \$1,100 remaining unchanged from 2025/26. The draft budget is still being finalised and is subject to change due to the end of financial year process.

It should be noted that individual property values will change by more or less than the average increases reported above and therefore when rate notices are issued, they will not necessarily reflect a 5% increase in rates on the property rated.

2026/27 Proposed Rates in The Dollar			
	2025/26 Rate in the \$	2026/27 Rate in the \$	% Increase
Gross Rental Value (GRV)	10.252	10.847	5.8%
Transient Workforce Accommodation / Other	22.3841	23.552	5.2%
Unimproved Value (UV) Mining	22.3841	23.552	5.2%
Unimproved Value (UV) Rural	0.9713	0.8796	-9.44%

2026/27 Proposed Rates Revenue		
Gross Rental Value (GRV)	\$4,161,167	55%
Unimproved Value (UV) Rural	\$2,592,347	34%
Unimproved Value (UV) Mining	\$820,666	11%
	<b>\$7,574,180</b>	<b>100%</b>

Indicative Timetable	
Council endorses proposed rates for advertising	16/06/2026
Local public notice first published	19/06/2026
Submission period closes	10/07/2026
Council considers submissions	14/07/2026
Ministerial approval application lodged	17/07/2026
Budget adoption / final rate imposition	11/08/2026

### Consultation:

If endorsed by Council for advertising, the proposed differential rates together with the objects of imposing differential rates and reasons for each rate category must be advertised for a minimum period of 21 days. This period of advertising allows ratepayers to consider the proposed rates and make any submissions to Council. The advertising process does not prevent Council from amending the rate in the dollar at budget adoption.

### Statutory Environment:

*Local Government Act 1995*

- Section 6.32 — Rates and service charges
- Section 6.33 — Differential general rates
- Section 6.34 — Limit on revenue or income from general rates
- Section 6.35 — Minimum payments
- Section 6.36 — Local government to give notice of certain rates

### Policy Implications:

In accordance with the Department of Local Government and Communities' Rating Policy – Differential Rates, Council must demonstrate that consideration has been given to the key values of Objectivity, Fairness and Equity, Consistency, Transparency and Administrative Efficiency.

### Objectivity

The land on which differential general rates has been rated according to one or more of the following land characteristics:

- zoning
- land use
- vacant land

Where there has been a change to the boundaries of the district within the past five years, the land on which differential general rates apply may also be rated according to one or more of the following land characteristics:

- whether or not it is situated in a town-site
- whether or not it is situated in a particular part of the district.

The local government has proposed a differential general rate which is more than twice the lowest differential rate.

### Fairness and Equity

The Council of the local government has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. This is to be reflected in the council minutes when it adopts the budget strategy and endorses objects and reasons for each differential rating category and each minimum payment.

The objects of imposing differential rates and reasons for each proposed differential general rate are set out by the local government in a publicly available document.

These objects and reasons clearly explain why each differential general rate is proposed to be imposed.

The objects and reasons clearly explain why it is proposed to set the differential general rate at that figure.

If a category of ratepayer is significantly contributing to the local government's revenue through fees, charges and other payments, the local government has not used these same costs as the justification for the difference in differential general rate.

If there are fewer than thirty ratepayers who will be subject to the differential general rate, each affected ratepayer has been informed in writing by the local government of:

- the terms of this policy (through the provision of a copy of this document to the ratepayer
- the local government's objects of and reasons for proposing to impose the differential general rates
- the differential general rate that will apply to the ratepayer's property; and
- the differential general rate that applied in the previous year for comparison

and was given at least 21 days to make submissions to the local government on the proposal.

The ratepayers' submissions, if any, and the local government's response to each ratepayer's submission (as recorded in the minutes of the Council meeting at which the response was adopted) have been provided to the Minister.

### Consistency

The local government has rated similar properties that are used for the same purpose in the same way.

The proposed differential rates align with the rating strategy in the Corporate Business Plan and Long-Term Financial Plan, or the council of the local government has detailed its reasons for deviating from that rating strategy.

The local government has reviewed and considered rates proposed in neighbouring or similar local government districts in the rating strategy.

### Transparency and administrative efficiency

The local government has:

- prepared and made publicly available a document clearly describing the object of and reason for each differential general rate;
- given public notice in a newspaper circulating generally throughout the district and exhibited to the public on a notice board at the local government's office and at every local government library in the district (refer to Rating Policy – Giving Notice)
- published the notices after 1 May in the relevant year.

The public notice published by the local government contained:

- details of each differential general rate that the local government intends to impose
- an invitation for submissions to be made by an elector or ratepayer
- a closing date for submissions which is at least twenty-one days after the day on which the notice is published

- advice on the time and place where a document containing the objects of and reasons for the differential general rates can be inspected.

The council of the local government has:

- considered each ratepayer submission (if any)
- resolved to make the application provided the Minister with the minutes and agenda papers relevant to these matters.

**Financial/Resource Implications:**

The Shire's principal source of income is through rates. It is an essential part of the budget process that the Council consider the level of rates that need to be raised in the context of funding the annual budget. It must also be noted that as other income, such as statutory fees and charges are fixed by external legislation, there is very little scope for the Shire to increase this revenue source to keep up with the rising costs of service provision and reduction of grant funding, therefore, these increasing costs must be borne by increases in rates.

The proposed rates are estimated to raise \$7,574,180 in rate revenue, comprising \$4,161,167 from GRV properties, \$2,592,347 from UV Rural properties and \$820,666 from UV Mining properties. These figures remain subject to final valuation changes, interim rates, submissions, any required Ministerial approval and final adoption of the 2026/27 Annual Budget.

**Strategic Implications:**

Our Brilliant Future – Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

**Attachments:**

*Attachment Booklet – June 2026*

FIN 03-06/26 Attachment 1: Statement of Objects and Reasons 2026/27

**7. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**

Nil

**8. CLOSURE**

There being no further business the Shire President closed the meeting at 5.10pm

Unconfirmed