SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

AGENDA

and

Notice of Special Council Meeting

to be held on

Tuesday 21 July 2026

at

5.00pm

in the

Shire of Irwin Council Chambers

11-13 Waldeck Street, Dongara

The purpose of this meeting is to consider submissions received on the proposed 2026/27 differential general rates and minimum payments and determine whether to seek Ministerial approval under section 6.33(3) of the Local Government Act 1995

Shane Ivers
Chief Executive Officer
Friday 10 July 2026

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

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
Executive	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.
Legislative	Includes adopting local laws and local planning schemes.
Review	When Council reviews decisions made by Officers.
Quasi-judicial	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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AGENDA

SPECIAL COUNCIL MEETING

to be held on

Tuesday 21 July 2026

at 5.00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Councillor I Scott	Shire President
Councillor A J Gillam	Deputy Shire President
Councillor P Summers	
Councillor J Melsom	
Councillor S Hansen	
Councillor L Berecz	
Councillor L Musulin	

Staff

Mr S D Ivers	Chief Executive Officer
Mr M Connell	Manager Development
Mr M Jones	Manager Operations
Miss P Machaka	Manager Finance
Mr M Antony	Community Emergency Services Manager
Ms F Boksmati	Manager Community Services
Ms S Mearns	Executive Assistant

Guests

Apologies

Approved Leave of Absence

Gallery

3. DECLARATION OF PURPOSE OF MEETING

The purpose of the meeting is for Council to consider submissions received on the proposed 2026/27 differential general rates and minimum payments and determine whether to seek Ministerial approval under section 6.33(3) of the Local Government Act 1995.

4. DECLARATIONS OF INTEREST

5. PUBLIC QUESTION TIME

6. REPORTS

FIN 01-07/26 Proposed 2026/27 Differential Rates - Submissions	
Author:	**P Machaka**
Responsible Officer:	**S Ivers, Chief Executive Officer**
File Reference:	**3.0683**
Council Role:	**Executive**
Voting Requirements:	**Simple Majority**

Report Purpose:

To consider the submissions received during the public consultation period for the proposed 2026/27 differential general rates and minimum payments, determine whether any modifications are required and, if appropriate, authorise an application for Ministerial approval under section 6.33(3) of the Local Government Act 1995.

Officer Recommendation:

RECOMMENDED:

That Council by Simple Majority:

1. **Receives and considers the three submissions received during the section 6.36 consultation period.**

2. **Subject to the Minister determining under section 6.28 of the Local Government Act 1995 that gross rental value is the appropriate method of valuation for the separately leased portion of the Mondarra Gas Storage Facility, determines that the assessment is to be included in the GRV Transient Workforce Accommodation / Other category for the 2026/27 financial year.**

3. **Endorses the responses contained in Attachment 1, as amended to reflect item 2 above and any amendments made by Council at the meeting, as Council's responses to the submissions.**

4. **Authorises the Chief Executive Officer to provide each submitter with written notice of Council's decision and Council's response to the submission.**

5. **Makes application to the Minister for Local Government under Section 6.33(3) of the Local Government Act 1995 seeking approval to impose the following differential general rates for the 2026/27 financial year:**

   a) **Gross Rental Value (GRV) categories:**

GRV rating category	Cents in the Dollar	Minimum Payment
GRV Transient Workforce Accommodation/Other	23.552	$1,100
GRV General	10.847	$1,100

b) Unimproved Value (UV) categories:

UV rating category	**Cents in the Dollar**	**Minimum Payment**
UV Mining	**23.552**	**$1,100**
UV Rural	**0.8796**	**$1,100**

6. Notes that the proposed differential general rates and minimum payments remain subject to Ministerial approval and final adoption as part of the 2026/27 Annual Budget.

Background:
At the Special Council Meeting held on 16 June 2026, Council resolved to give local public notice of its intention to impose the proposed differential general rates and minimum payments for the 2026/27 financial year.

COUNCIL DECISION 010626

MOVED: Cr Summers SECONDED: Cr Gillam

That Council by Simple Majority:

1) **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:**

GRV Differential Rates	**Cents in the Dollar**	**Minimum Rates**
General Rate	10.847	$1,100
Transient Workforce Accommodation / Other	23.552	$1,100
UV Differential Rates	**Cents in the Dollar**	**Minimum Rates**
UV Rural	0.8796	$1,100
UV Mining	23.552	$1,100

2) **Endorses the draft Statement of Objects and Reasons for the proposed 2026/27 differential general rates and minimum payments.**

3) **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.**

4) **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.**

5) **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.**

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**

Local public notice of the proposed 2026/27 differential general rates and minimum payments was given from 19 June 2026 to 10 July 2026. The notice was published in *The West Australian* and the *Dongara Denison Local Rag* and was made available on the Shire's website, Facebook page and public notice board at the Dongara Public Library. The submission period closed on 10 July 2026.

Direct written notice is required to each affected ratepayer in any differential rating category containing fewer than 30 ratepayers.

Officer's Comment:
At the close of the advertising period, three submissions were received.

The question of whether the separately leased portion of the Mondarra Gas Storage Facility should be valued on an unimproved value or gross rental value basis is being dealt with separately under section 6.28 of the Local Government Act 1995. This report does not determine the method of valuation. It considers only the differential rating category and rate in the dollar that would apply if and when gross rental value is determined as the method of valuation for that land.

Rating Category	Key Notes	Proposed Officer Response
UV Mining	• The proposed UV Mining rate is excessive when compared with the UV Rural rate. • The tenement is currently inactive and is therefore said not to impact upon, or benefit from, the Shire's infrastructure and services.	Officers recommend retaining the proposed UV Mining rate of 23.552 cents in the dollar. The category is applied consistently to land held or used for mining, petroleum, exploration or prospecting purposes and is not varied according to the current activity level of an individual tenement. Although the submitter has advised that the particular tenement is inactive, its current operational status does not alter the land-use characteristic upon which the category is based. The higher rate in the dollar reflects the comparatively low valuation base of mining and petroleum interests and the costs and service impacts

		identified in the advertised Statement of Objects and Reasons, including impacts on the Shire's road network, emergency service arrangements, environmental and regulatory responsibilities and the provision and renewal of community infrastructure. The proposed rate has also been compared with the mining differential rates proposed by comparable local governments and is considered consistent having regard to those comparisons and the Shire's particular valuation base and service requirements.
GRV Transient Workforce Accommodation / Other	• The basis for including the separately leased portion of the Mondarra Gas Storage Facility within the "Other" component of the GRV Transient Workforce Accommodation / Other category. • The particular land use, lease, improvements and infrastructure characteristics relied upon. • How the proposed classification aligns with the advertised Statement of Objects and Reasons. • Whether comparable petroleum, gas storage, energy or industrial facilities are classified in the same manner. • Why the proposed rate of 23.552 cents in the dollar is considered fair and equitable. • The relevance of references to mining-related infrastructure and leasing arrangements to the separately leased portion of the facility. • The effect of the Shire's earlier acknowledgement that there is no TWA at the facility.	Officers acknowledge that there is no transient workforce accommodation at the Mondarra Gas Storage Facility and that the earlier reference to TWA was incorrect. The proposed classification is therefore not based on the existence of TWA at the facility. The question of whether the separately leased portion of the facility should be valued on an unimproved value or gross rental value basis is being addressed separately through the proposed application to the Minister under section 6.28 of the Local Government Act 1995. This report does not determine the method of valuation. Subject to the Minister determining that gross rental value is the appropriate method of valuation, officers recommend that the assessment be included within the "Other" component of the GRV Transient Workforce Accommodation / Other category for the 2026/27 financial year.

		The proposed classification is based on the separately leased portion being used for purpose-built commercial gas storage infrastructure associated with petroleum operations, rather than ordinary residential, commercial or general industrial purposes. The classification is proposed under the "Other" component of the category and not under its Transient Workforce Accommodation component. Officers consider that it aligns with the Statement of Objects and Reasons. The proposed rate of 23.552 cents in the dollar is considered fair and equitable. If the Minister determines that unimproved value remains the appropriate method of valuation, the proposed GRV classification will not apply, and the land will be rated in accordance with the Minister's determination and the applicable UV differential rating category.
GRV General	• The proposed increase in rates revenue of 5% is excessive.	The proposed 5% increase relates to aggregate rates revenue and does not mean that the rates payable on every property will increase by 5%. Individual outcomes will vary depending upon changes in property valuations and the differential rating category applying to each property. The proposed overall increase has been developed having regard to the Long Term Financial Plan, service-delivery requirements, asset-renewal needs, inflationary pressures, financial sustainability and the efficiency measures considered by Council on 16 June 2026.

The Shire acknowledges the concerns raised by the submitters. The submissions are presented to Council for consideration in determining whether the proposed differential general rates should be modified and whether an application should be made for Ministerial approval.

One submission also raised a number of additional operational, financial and governance matters. The submission details are in Attachment 1. While those matters do not directly determine the differential rating categories or rates in the dollar considered by this report, they are provided to Council so that the submission can be considered in full.

The proposed rates revenue for 2026/27 is estimated at $7,648,678, representing an estimated 5% increase on 2025/26 billed and interim rates revenue. The minimum payment remains unchanged at $1,100 for all differential rating categories.

The 5% increase relates to aggregate rates revenue and does not mean that every property's rates will increase by 5%. The change applying to an individual property will depend on movements in its valuation and the differential rating category that applies to it.

Following the updated 2026/27 unimproved valuations supplied by Landgate, the proposed UV Rural rate in the dollar has decreased slightly, and the proposed UV Mining rate in the dollar has increased slightly compared with 2025/26.

The estimated rates revenue has changed from the amount presented to Council on 16 June 2026. The revised estimate is $74,498 higher than the earlier estimate of $7,574,180.

Ministerial approval is required under section 6.33(3) of the Local Government Act 1995 because the proposed GRV Transient Workforce Accommodation / Other rate is approximately 2.17 times the proposed GRV General rate, and the proposed UV Mining rate is approximately 26.78 times the proposed UV Rural rate.

The proposed classification of the Mondarra assessment within GRV Transient Workforce Accommodation / Other remains conditional upon the Minister determining under section 6.28 that gross rental value is the appropriate method of valuation for the separately leased portion of the facility.

<u>UV Mining</u>
The higher rate reflects the relatively low valuation base of mining and petroleum interests and the service and infrastructure considerations identified in the Statement of Objects and Reasons. The rate has been compared with other local governments and is considered appropriate having regard to the Shire's valuation base, expected category yield and financial requirements.

<u>GRV Transient Workforce Accommodation / Other</u>
The category applies to transient workforce accommodation and other separately assessed land or infrastructure possessing the characteristics identified in the advertised Statement of Objects and Reasons. Subject to the Minister determining that GRV is the appropriate valuation method, the separately leased portion of the Mondarra Gas Storage Facility is proposed to be included within the "Other" component. The higher rate reflects the need to achieve an equitable contribution from the properties within the category having regard to their valuation base and use. The proposed rate has been compared with neighbouring local governments and is considered appropriate having regard to the Shire's category valuation, expected yield and service requirements.

Consultation:
Local public notice of the proposed 2026/27 differential general rates and minimum payments was given from 19 June 2026 to 10 July 2026, providing 21 days for submissions. Three submissions were received and are addressed in this report and Attachment 1.

Statutory Environment:
Local Government Act 1995

6.28. Basis of rates

(1) The Minister is to —

(a) determine the method of valuation of land to be used by a local government as the basis for a rate; and

(b) publish a notice of the determination in the Government Gazette .

(2) In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —

(a) where the land is used predominantly for rural purposes, the unimproved value of the land; and

(b) where the land is used predominantly for non-rural purposes, the gross rental value of the land.

(3) The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.

(4) Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the Valuation of Land Act 1978 as at 1 July in each financial year.

(5) Where during a financial year —

(a) an interim valuation is made under the Valuation of Land Act 1978 ; or

(b) a valuation comes into force under the Valuation of Land Act 1978 as a result of the amendment of a valuation under that Act; or

(c) a new valuation is made under the Valuation of Land Act 1978 in the course of completing a general valuation that has previously come into force,

the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.

6.29. Valuation and rates on mining and petroleum interests

(1) In this section —

***relevant interest** means —*

(a) a mining tenement; or

(b) a permit, drilling reservation, lease or licence held under the Petroleum, Geothermal Energy and Greenhouse Gas Storage Act 1967 .

(2) Regardless of any determination made under section 6.28(1), the basis for a rate on a relevant interest is to be the unimproved value of the land, except as provided for in subsection (3).

(3) Subsection (2) does not apply to a relevant interest in a portion of land on which capital improvements are located if —

(a) the Minister has determined under section 6.28(1) that the gross rental value of the land is to be used as the basis for a rate on that interest; and

(b) the determination expressly excludes the application of subsection (2).

(4) The Minister cannot determine under section 6.28(1) that the gross rental value of the land is to be used as the basis for a rate on a relevant interest in a portion of land if another estate in that portion of land is rateable on the basis of the gross rental value of the land.

(5) For the purpose of subsection (3)(b) a determination is to be taken to expressly exclude the application of subsection (2) if the determination —

(a) was made before the commencement of the Local Government Amendment Act 2009 section 38; and

(b) specifically applies to the particular relevant interest.

6.33. Differential general rates

1) A local government may impose differential general rates according to any, or a combination, of 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 and 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.

(3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

6.36. Local government to give notice of certain rates

(1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.

Policy Implications:
In accordance with the Department of Local Government, Industry Regulation and Safety's *Rating Policy: Differential Rates*, Council and the supporting Ministerial application must address the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency.

Financial/Resource Implications:
The proposed rates in the dollar are estimated to raise rates revenue of $7,648,678 in the 2026/27 financial year. The method of valuation for the separately leased portion of the Mondarra Gas Storage Facility remains subject to the Minister's determination under section 6.28 of the Local Government Act 1995. If the Minister determines that GRV is the appropriate method of valuation, the assessment will be included in the GRV Transient Workforce Accommodation / Other category. If UV remains applicable, the proposed GRV classification will not apply.

The assessment, category totals and estimated rates yield will be recalculated following the Minister's determination and before final adoption of the 2026/27 Annual Budget.

Strategic Implications:
Strategic Community Plan 2022 - 2032
Strategy 4.2.1 Ensure compliance whilst embracing innovation and best practice principles
Strategy 4.3.2 Adopt and follow better practice processes

Attachments:
Confidential Attachment Booklet – July 2026
FIN 01-07/26 Attachment 1: Objections

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

8. CLOSURE