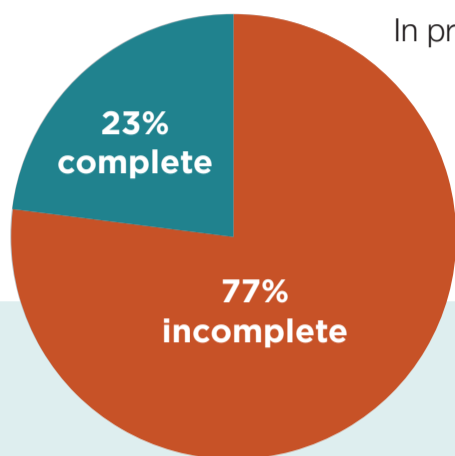


# Differential Rates Applications

## Lessons Learned from 2022

Data collected by the Department of Local Government, Sport and Cultural Industries (DLGSC) for 2022 indicates that many local governments provide incomplete applications to impose differential rates. Below is some key information to assist local governments to submit a successful application. Incomplete applications will likely cause delays to processing timeframes and inadvertently impact on local governments capacity to adopt the Budget in a timely manner thus, seeking budget extension requests from the Minister and postponing ratepayer notifications.

In preparation for the 2022 financial year, DLGSC received 31 differential rate and minimum payment applications.



The following additional information was required from local governments by DLGSC:



## Actions local governments can take to improve applications

### Advertising

- Council Minutes must clearly state Council considered each and any submission.
- Public Notice should include publication on the official website of the local government, and in at least three ways<sup>1</sup>.
- Each form of Public Notice must allow 21 days for public submission not including the date of advertisement.
- Advertised Rate in Dollar is based on valuations applicable to the upcoming financial year.
- If new valuations are expected after advertising, refer to part 2 of [www.dlgsc.wa.gov.au/departments/publications/publication/differential-rating-applications](http://www.dlgsc.wa.gov.au/departments/publications/publication/differential-rating-applications)

### Rates Budget Information Note

- Rate Information Table for:
  - the financial year for which the application is lodged
  - the previous financial year.
- Consistency of Rate in Dollar and decimal points throughout supporting documentation.
- Rate Information Table to include all rateable categories (UV & GRV).
- Council endorse Rate in Dollar based on valuations applicable to the upcoming financial year.

- If new valuations are received after advertising, include evidence that Council is aware of the impact of revised valuations and has agreed to proceed with advertised or revised Rate in Dollar. Ensure application and supporting documents reflect the new valuations.

### Objects and Reasons

- Objects and Reasons clearly explain why each differential general rate is proposed and why it is set at the proposed amount.
- Council to adopt the objects of, and reasons for, each proposed differential rate.
- Objects and Reasons available for inspection as part of Public Notice.

## What we are doing to support local governments

- Undertaking a review of the differential rates policy and web page
- Undertaking a review of the application for differential rates form
- Conducting a Survey Monkey to stakeholders about DLGSC's approach to differential rates
- Conducting webinars for local government
- More resources available at [www.dlgsc.wa.gov.au/departments/publications/publication/differential-rating-applications](http://www.dlgsc.wa.gov.au/departments/publications/publication/differential-rating-applications)
- Contact us with any questions at [legislation@dlgsc.wa.gov.au](mailto:legislation@dlgsc.wa.gov.au)

<sup>1</sup> as set out in regulation (3A) Local Government (Administration) Regulations 1996

