

# Additional Rating Information and Objects & Reasons – 2025/26

Rates are a primary source of revenue for the City of Busselton and are imposed on all rateable land within its district to fund the services and facilities provided to residents, local businesses, and visitors.

A single general rate may be imposed on all rateable land with a Gross Rental Value (GRV) or Unimproved Value (UV) type. Alternatively, the City can distinguish between land based on its use, zoning and / or whether it is vacant land (or other characteristic set out in regulations) and apply a differential rate.

A differential rate is generally imposed to ensure that every landowner makes a reasonable contribution to services and facilities within the district. It is also used to maintain relativities between rate groups, and provides the ability to vary levels between, or for, specific rate groups.

For the 2025/26 financial year, an average 6% increase has been applied to the rate in the dollar and minimum payment for all differential rating categories (DRC) except Holiday Homes. An average 21%. increase has been applied to the Holiday Homes rate in the dollar and minimum payment respectively.

The proposed rate increase will provide for the delivery of quality services and facilities now and into the future and support continued maintenance of the City's substantial asset base. The City intends to contribute 2% of total rates revenue to fund the New Sport and Recreation Facilities reserve fund.

Increases to holiday homes rates will help to recover compliance revenue lost through the City's registration scheme coming to an end in January 2025 and will also help to improve parity between the rating contribution of commercial accommodation providers and holiday home operators.

# How are rates calculated?

A property's annual rating assessment is determined by multiplying its GRV or UV valuation amount by the rate in the dollar for the differential rating category. Where this calculation is less or equal to the "Minimum Payment", then the "Minimum Payment" is levied on the property.

All rateable land will have either a Gross Rental Value (GRV) valuation for land that is predominantly used for non-rural purposes or an Unimproved (UV) valuation for land that is predominantly used for rural purposes. These valuations are provided by the Valuer Generals Office (VGO) in accordance with the Valuation of Land Act 1978 and are usually revalued every 3 years for GRV and yearly for UV values. There have been revaluations of all GRV's and UV's effective 1 July 2025. Average valuation increases were:

Residential: 41.88%,Commercial: 11.1%,Industrial: 14.87%,Vacant Land: 38.06%

• and Miscellaneous: 34.15%.

The new GRV and UV valuations were assessed by the VGO as of 1 August 2024.

The increase in GRV and UV have been taken into consideration when setting the 2025/26 rate in the dollar that has been lowered accordingly. If a property's GRV or UV has increased above or below the average however, then this property's rates will be above or below the intended average increase. This is because a rate in the dollar must be applied to all properties within a DRC, and not individually property by property.

If you have any queries on your valuation, please call the VGO customer service on (08) 9273 7373 or refer to <a href="https://www.landgate.wa.gov.au/valuations">www.landgate.wa.gov.au/valuations</a> for more information.

### All Communications to:



# 2025/26 Rates

The following differential and specified area rates will apply for the 2025/26 financial period.

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Differential Rates	Rate in the	Minimum Payment
GROSS RENTAL VALUATION PROPERTIES		
Residential (Improved & Vacant)	\$0.068455	\$1,721.00
Commercial (Improved & Vacant)	\$0.114744	\$1,721.00
Industrial (Improved/Vacant)	\$0.117645	\$1,721.00
Holiday Home	\$0.095392	\$2,202.00
UNIMPROVED VALUATION PROPERTIES		
Primary Production	\$0.003140	\$1,721.00
Commercial	\$0.005855	\$1,721.00
Rural	\$0.003029	\$1,878.00
Holiday Home	\$0.003609	\$2,545.00
Specified Area Rates	Rate in \$	
Port Geographe	\$0.010670	
Provence GRV	\$0.009253	
Provence UV	\$0.000141	
Vasse	\$0.011406	

# **Objects & Reasons for Differential Rates**

The overall object of the City's differential rates is to raise rate revenue in a manner that is simple, efficient and equitable to all ratepayers within the district. The objects and reasons for each differential rating category are as follows:

# **Differential Rates – Gross Rental Valuations (GRV)**

#### Residential (Improved/Vacant)

The object of this category is to apply a differential general rate or minimum payment to land used or held or zoned for residential purposes. And to act as the City's benchmark differential rate and minimum payment by which all other GRV rated properties are assessed. The reason for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well the provision of community services throughout the district.

# **GRV Holiday Home**

The object of this category is to apply a differential rate or minimum payment to land with a Gross Rental Value that is wholly or partly used or held or zoned for Holiday Home purposes. The reasons for this rate, which is over and above that for ordinary Residential mentioned above, is to assist with the funding of Tourism, Marketing, Events and Economic Development related projects, activities, and services throughout the district, as well as assist with the compliance costs associated with holiday homes. It is also to improve parity between the rating contribution of commercial accommodation providers and holiday home operators.

# Commercial (Improved/Vacant)

The object of this category is to apply a differential rate or minimum payment to land wholly or partly used or held or zoned for Commercial purposes. The reason for this rate is in order to assist with the funding of Tourism, Marketing, Events and Economic Development related projects, activities and services throughout the district.

# Industrial (Improved/Vacant)

The object of this category is to apply a differential rate or minimum payment to land wholly or partly used or held or zoned for Industrial purposes. The reason for this rate is in order to assist with the funding of Tourism, Marketing, Events and Economic Development related projects, activities and services throughout the district.

# **Primary Production**

The object of this category is to apply a differential general rate or minimum payment to land used or held or zoned for bona-fide primary production and is to act as the City's benchmark differential rate by which all other UV rated properties are assessed. The reason for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance of public assets, infrastructure and facilities, as well the provision of community services throughout the district.

#### **UV Rural**

The object of this category is to apply a differential rate or minimum payment to land used or held or zoned for nonprimary production or non-commercial purposes. The reason for this rate is to acknowledge that the majority of properties in this category are typically of a rural residential nature and that the level of rating should be more reflective of such use.

#### **UV Holiday Home**

The object of this category is to apply a differential rate or minimum payment to land with an Unimproved Value that is wholly or partly used or held or zoned for Holiday Home purposes. The reason for this rate is to assist with the funding of Tourism, Marketing, Events and Economic Development related projects, activities, and services throughout the district, as well as assist with the compliance costs associated with holiday homes. It is also to improve parity between the rating contribution of commercial accommodation providers and holiday home operators.

# **UV Commercial**

The object of this category is to apply a differential rate or minimum payment to land with an Unimproved Value that is wholly or partly used or held or zoned for commercial purposes. The reason for this rate is in order to assist with the funding of Tourism, Marketing, Events and Economic Development related projects, activities and services throughout the district, and to achieve a fair and equitable level of rating between commercial properties within both the UV and GRV differential rating categories accommodation providers and holiday home operators.

# Change of ownership/address

In accordance with Section 9.68 of the Local Government Act 1995, if rateable land is sold/disposed of, then Council is to be informed in writing within 21 days of the name and address of the new owner. A Local Government will issue the owner of rateable land a Rate Notice, which is deemed to have been affected if delivered to the address shown in the rate record. It is therefore important to provide the City's rating section with a current mailing address.



T (08) 9781 0444 Ecity@busselton.wa.gov.au

