

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

## 1. Purpose

Council's powers to raise rates are found in Chapter 10 of the Act which provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. This document includes reference to compulsory features of the rating system, as well as the policy choices that the Council has made on how it imposes and administers the collection of rates.

## 2. Scope

All land within a Council area, except for land specifically exempt (e.g. Crown Land, Council occupied land and a few other limited categories under section 150(a) of the Act, is rateable.

## 3. Definitions

'**Act**' refers to the Local Government Act 1999 (SA).

'**Capital value**' refers to the valuation methodology used in determining the value of land, as defined in the Valuation of Land Act 1971.

'**Council**' refers to the elected Council body.

'**CWMS**' refers to the Community Wastewater Management System within the Council area formerly referred to as Septic Tank Effluent Disposal Schemes (STEDS).

'**General Rate**' refers to the rate in the dollar that applies to properties in the calculation of the general rate payable by way of Council Rates. Please note that the 'General Rate' is also referred to as the Differential General Rate under the Act.

'**Land use**' refers to the main categorisation of the use of the land parcel

'**Minimum Rate**' is where Council can fix a minimum amount payable by way of rates or charges under Section 158 of the Act, this cannot be applied to more than 35% of the total number of properties in the Council area.

'**Notional Value**' is the value of the property based on its actual use rather than the highest and best potential use.

'**Postponed rates**' refers to any rates postponed under Section 182 or 182A of the Act.

'**Rating**' refers to the overall process of raising revenue by way of levying rates and charges.

'**Rebates**' refers to an amount that a rate or charge may be reduced in accordance with Chapter 10, Division 5 of the Act.

'**Remissions**' refers to any reduction in amount payable granted in accordance with Section 182 of the Act.

'**Service charge**' refers to a charge imposed for the provision of a prescribed service under Section 155(1) of the Act.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
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		<b>Next Review:</b>	<b>June 2020</b>

‘**Separate rate**’ refers to a rate that applies in addition to other rates and charges, which is used to fund specific activities in accordance with Section 154 of the Act.

#### 4. Policy

##### 4.1 Introduction

Rates are a tax levied on properties according to their capital value which are determined by the Valuer General. The rates which a property owner pays are calculated by multiplying the property valuation by a rate in the dollar.

To determine the rate in the dollar Council must identify, through its strategic planning and budget deliberations, what services will be provided and what works need to be carried out, then calculate the cost of those works and services.

Once Council has determined its budget it then estimates the revenue it will receive from fees and charges, grants and loans. The shortfall of revenue to balance the budget will come from the ratepayers. The Council sets a rate to calculate the amount an individual property owner will pay based on the property valuation that has been supplied to Council by the Valuer General.

Rates are not fees for services. They constitute a system of taxation for Local Government purposes.

##### 4.2 Principles of Taxation

This Policy represents the Council’s commitment to balancing the five main principles of taxation:

- 4.2.1 **Benefits received** (i.e. services provided, or resources consumed). Reliance on this principle suggests that (all other things being equal) a person who received more benefits should pay a higher share of tax.
- 4.2.2 **Capacity to pay.** This principle suggests that a person who has less capacity to pay should pay less; and that persons of similar means should pay similar amounts.
- 4.2.3 **Administrative simplicity.** This principle refers to the costs involved in applying and collecting the tax with mechanisms to reduce non-payment.
- 4.2.4 **Economic efficiency.** This refers to whether or not the tax distorts economic behaviour.
- 4.2.5 **Policy consistency.** The principle that taxes should be internally consistent, and based on transparent, predictable rules that are understandable and acceptable to taxpayers.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
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		<b>Next Review:</b>	<b>June 2020</b>

#### 4.3 Business Impact Statement

Council has considered the impact of rates on all businesses in the Council area, including primary production. In considering the impact, Council assessed the following matters:

- Those elements of the Council's Strategic Management Plan relating to business development ;
- The equity of the distribution of the rate burden between classes of ratepayers;
- Current local, state and national economic conditions and expected changes during the next financial year;
- Specific Council projects for the coming year that will benefit businesses and primary producers;
- Specific infrastructure maintenance issues that will benefit businesses and primary producers;

#### 4.4 Basis of Rates

- In accordance with the Local Government Act 1999 the following practices apply:
  - a) All land within a council area, except for land specifically exempt (e.g. crown land, council occupied land and other land prescribed in the Local Government Act), is rateable.
  - b) The Local Government Act provides for rates to be assessed against any piece or section of land subject to separate ownership or occupation and requires that the division of land for the purposes of establishing a separate ownership and occupation be made fairly and in accordance with principles and practices that apply on a uniform basis across the area of Council.
- Section 153(1) of the Local Government Act 1999 states that Council may declare a single general rate in the dollar or may set differential general rates on rateable land within its area for a particular financial year.
- If imposing differential rates, Section 156(1) of the Act allows Council to vary the differential rates according to land use, locality of the land, locality of the land and its use or on some other basis determined by the Council (in limited circumstances).
- Council has decided not to differentiate between types of land uses, or between land locations in setting rates. Rather, acknowledging the taxation principles of economic efficiency and policy consistency, the Council has chosen to adopt a single rate-in-the-dollar to apply to all rateable land.
- Council, during the formulation of the annual budget, has determined the total rate revenue it desires to raise and then applied a single general rate in the dollar.

#### 4.5 Method of Valuation

Councils may adopt one of three valuation methodologies to value the properties in its area. They are:

- Capital Value - the value of the land and all the improvements on the land.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
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		<b>Next Review:</b>	<b>June 2020</b>

- Site Value - the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements
- Annual Value - a valuation of the rental potential of the property.

The District Council of Grant has decided to continue to use Capital Value as the basis for valuing land within the council area. Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- rates constitute a system of taxation and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- property value is a relatively good indicator of wealth, and capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.
- Council adopts the valuations made by the State Valuation Office as provided to the Council each year.

#### **4.6 Notional Values**

Certain properties may be eligible for a notional value, where the property is the principal place of residence of a ratepayer, under the Valuation of Land Act 1971. This relates to some primary production land or where there is State heritage recognition.

#### **4.7 Adoption of Valuations**

The Council will adopt the valuations made by the Valuer-General as provided to the Council. If a ratepayer is dissatisfied with the valuation made by the Valuer-General then the ratepayer may object to the Valuer-General in writing, within 60 days of receiving notice of the valuation, explaining the basis for the objection, provided they have not:

- (a) previously received a notice of this valuation under the Local Government Act, in which case the objection period is 60 days from the receipt of the first notice;  
or
- (b) Previously had an objection to the valuation considered by the Valuer-General.

The address of the office of the Valuer-General is:

State Valuation Office  
GPO Box 1354  
Adelaide SA 5001  
Telephone: 1300 653 345  
Web: [www.landservices.sa.gov.au](http://www.landservices.sa.gov.au)  
Email: [LSGObjections@sa.gov.au](mailto:LSGObjections@sa.gov.au)

Please note that the Council has no role in this process. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
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		<b>Next Review:</b>	<b>June 2020</b>

#### 4.8 Minimum Rate

Section 158 of the Local Government Act provides that Councils may adopt a minimum rate. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer. Where a Council imposes a minimum rate it must not apply to more than 35% of properties in the Council area.

- Council considers it appropriate that all rateable properties make a contribution to the cost of administering Council’s activities;
- Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports and underpins the value of each property.

#### 4.9 Single Farm Enterprise

Section 158(2)(bb) of the Local Government Act 1999 provides that where a Council declares a general rate which is based in whole or in part, on a minimum rate:

*“if 2 or more pieces of rateable land within the area of a council constitute a single farm enterprise, a minimum amount may only be imposed against 1 of the pieces of land”.*

A single farm enterprise must be comprised of two or more pieces of rateable land which are farm land and are occupied by the same person(s) or entity. To enable properties to be identified as single farm enterprises it will be necessary for ratepayers to complete an application form to provide details to Council to enable Council to identify the land concerned. Staff will assess the application & properties under Section 149 of the Local Government Act 1999.

The information or evidence that the council will reasonably require will include the following:

- The names of all of the persons who own and occupy each allotment (as comprised in a Certificate of Title) of the land claimed to be the single farm enterprise;
- A description of the use to which all of the allotments of land are put;
- if not the owner, a copy of any leases or licences, or details of the rights to occupy any of the allotments comprising the single farm enterprise;
- a list of the names of all persons who derive income, or claim deductions for the purposes of income tax as a result of the farming activities conducted upon each of the allotments comprising the single farm enterprise

If the occupation of any of the allotments differs, then a “single farm enterprise” by definition, will not exist. Also, if the persons who derived income or claim deductions for income tax purposes differ a “single farm enterprise” will not exist as the land will not be “farmed as a single enterprise”.

To allow Council to appropriately set rate levels at its annual budget meeting, applications for Single Farm Enterprise status should be received before 31st March to be applicable for the following financial year. Any applications received after this date will not affect the following financial years assessment of fixed charges on properties included in the application.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

No application will have an effect on past fixed charges assessed.

Council will write to all ratepayers to inform them of their entitlement to claim Single Farm Enterprise status in the first instance. Additionally, ratepayers will be informed on an annual basis of this entitlement by placing advertisements in The Border Watch, articles in Council's newsletter and rate inserts.

#### **4.10 Adjoining Property**

Section 152 of the Local Government Act states that if two or more pieces of contiguous rateable land are owned by the same owner and occupied by the same occupier, only one fixed charge may be imposed against the whole of the land.

#### **4.11 Maximum Increase on Rates ('Rate Capping' Rebate)**

A rebate of general rates for the 2019-20 financial year will be granted to the Principal Ratepayer of a Primary Producer Assessment under Section 166 (1) (l) of the Act, on application to the Council, where the amount of any increase in rates in respect of that Assessment in monetary terms between the amount of general rates imposed for the 2019-20 financial year and the amount of general rates payable for the 2018-19 financial year is greater than 4 per cent.

The amount of the rebate will be the difference between the amount of general rates in monetary terms that was imposed for the 2019-20 financial year and the amount of general rates in monetary terms payable for the 2018-19 financial year plus 4 per cent of that amount.

The rebate will not apply where:

- Any such increase is due in whole or part to an increase in valuation of the land in the Assessment because of improvements made to it worth more than \$10,000, or
- Any such increase is in whole or part because the zoning of the land has changed, or
- Any such increase is due in full or part to the use of the land being different for rating purposes on the date the Council declared its general rates for the 2019-20 financial year than on the date the Council declared its general rates for the 2018-19 financial year, or
- The ownership of the rateable property has changed since 1 July 2018.

The rate cap will be applied automatically to properties that can be readily identified as being eligible. Where this rebate is not applied automatically, ratepayers who consider they could be eligible for the Rate Cap Rebate may lodge an application form, which will be assessed against the eligibility criteria. Council rebates or remissions are not included in the capping calculation process. The application must be lodged by 31 August 2019. This rebate is applied under the discretionary rebate provisions of Section 166(1)(l) of the Act.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

#### 4.12 Service Charges

Council has considered the following elements in deciding to raise the revenue by means of a service charge because:

- The concept of user pays;
- The nature of the service;
- The cost to operate and maintain the service;
- The capital costs to establish the service;
- The costs to improve or replace the service;
- Recognition that the value of a property is likely to be enhanced by the availability of the service, whether or not the service is actually being used.

##### 4.12.1 Community Wastewater Management Systems

Council provides Community Wastewater Management System (CWMS) previously referred to as Common Effluent Drainage or Septic Tank Effluent Disposal Schemes to the townships of Tarpeena, Port MacDonnell, Allendale East, Pelican Point, Donovans and Cape Douglas.

Council will raise the number of charges against an assessment in accordance with the Code for Establishing and Applying Property Units as a Factor for the Imposition of Annual Service Charges for Community Wastewater Management Systems as referred to in Section 155 of the Local Government Act 1999 and Regulation 9A of the Local Government Regulations.

##### 4.12.2 Waste Management - Mobile Garbage bins

Mobile Garbage Bins have been provided in all townships and other selected areas of the Council and will include alternate weekly domestic collection and recycling collections. All properties within these locations are supplied with two 240 litre bins by Council, and are required to pay a service charge.

#### 4.13 Separate Rates

Pursuant to Section 154 of the Act, a council may declare a separate rate on rateable land within a part of the area of the council for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or is intended to be, of particular benefit to the land, or the occupiers of the land, within that part of the area, or to visitors to that part of the area.

The current separate rates applied are outlined below.

##### 4.13.1 Cape Douglas CWMS

This scheme for 49 shack sites in Cape Douglas was completed in 2010 as a development approval condition of a subdivision, with scheme establishment being part of developer costs; landowners paid their contribution to the scheme as part of their land purchase cost.

Existing Western Shacks sites were ex-Crown and had been through the freeholding process earlier. These were later required by Council to

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

connect to the scheme due to some levels of non-compliance in disposal of effluent from their properties. Nine of these 14 sites have paid the cost of construction in full to Council, the remaining properties will pay this cost via a service charge from Council.

#### 4.13.2 Natural Resources Management Levy

Council is in the South East Natural Resources Management area and is required under the Natural Resources Management Act to fund, along with other Councils of the area, the operations of the South East Natural Resources Management Board. It does so by imposing a separate rate against all rateable properties in the Council area (excluding adjoining properties owned and occupied by the same person/s, and Single Farming Enterprises).

The South East Regional Natural Resources Management Plan requires council to collect their levy using a fixed charge based on the purpose for which the rateable land is used, pursuant to section 95 (3)(a)(iii). Council currently only uses this information for calculating the NRM levy.

Council is operating as a revenue collector for the South East Natural Resources Management Board in this regard. Revenue from this levy is not retained by the Council, nor does the Council determine how the revenue is spent.

#### 4.14 Land use

As part of the valuation assessment process the State Valuation Office applies a land use to each assessment to identify the predominant use of the land. This land use is applied by various taxing authorities.

Under the Act, Council is the relevant authority that determines land use for rating purposes. The rating land use applied by Council must meet the definitions under Development Regulations. As such the local government land use may vary from that used by other taxing authorities.

Under section 156 of the Act, a ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land.

The objection:

- a) must be in writing; and
- b) must set out—
  - i. the grounds of the objection; and
  - ii. the land use (being a land use being used by the council as a differentiating factor) that should, in the objector's opinion, have been attributed to the land; and
- c) must be made within 60 days after the objector receives notice of the attribution of the particular land use to which the objection relates (unless the council, in its discretion, allows an extension of time for making the objection).

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

The council may decide an objection as it thinks fit and must notify the objector in writing of its decision.

#### 4.15 Concessions & Remissions

##### 4.15.1 Rate Rebate for Pensioners and Self Funded Retirees whose general rate payable has increased by greater than 20% since last year:

Council will provide a Discretionary Rebate of that amount above a 20% increase in general rates payable, to provide relief against what would otherwise amount to a substantial change in rates payable due to rapid changes in valuations, under the following conditions;

- The general rate increase is greater than 20% from the previous year;
- The assessment is the principal place of residence of the owner, and the owner is receiving a pensioner concession for the assessment, or the owner is a self funded retiree with a taxable income of less than \$30,000 per year;
- The ownership of the assessment has not changed since 1 July of the preceding financial year;
- The increase in rates is not due to building improvements worth more than \$10,000 being made to the assessment;
- The zoning of the assessment has not changed;
- This is not a new assessment, and
- The general rates raised this financial year are not less than or equal to the minimum general rate.

Ratepayers seeking to take advantage of this rebate are required to complete a written application to Council for consideration. Such requests will be kept confidential and cannot be applied to past years rates.

##### 4.15.2 Cost of Living Concessions

As from 1st July 2015 the State Government 'Cost of Living Concessions' replaced the traditional Council rate concessions for Pensioners. This is administrated by the State Government.

#### 4.16 Remission and Postponement of Rates

##### 4.16.1 Postponement of Rates - Financial Hardship

Section 182 of the Local Government Act permits a Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he/she is invited to contact Council's Rates Officer on (08) 8721 0444 to discuss the matter. Such inquiries are treated confidentially by the Council.

The Council has adopted the following policy with regard to the remission or postponement of rates:

*"Council will not cancel or remit rates under Section 182(1)(b) of the Local Government Act 1999 (this section allows Council to remit rates in circumstances of hardship).*

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

*Council is willing to consider applications under Section 182(1)(a) of the Local Government Act 1999, for postponement of rates until some change in the ratepayer's circumstances, or until a change of ownership of the property takes place.*

*Any postponement granted is subject to fines and interest being added in accordance with Section 181(8) of the Local Government Act 1999, and at the discretion of the Chief Executive Officer.*

*Delegated authority for granting these approvals is given to the Chief Executive Officer, and Deputy Chief Executive Officer under Section 44 of the Local Government Act 1999."*

#### 4.16.2 Postponement of Rates - Seniors

Application for postponement of rates and charges will be considered under the provisions of Section 182A of the *Local Government Act 1999* – "Postponement of Rates – Seniors".

Applications must be lodged in writing and must provide evidence of eligibility plus other evidence as required. Requests must be lodged on the Application Form for Postponement of Rates Seniors that is Attachment 2 to this Policy. Monthly interest at the prescribed rate will be applied to rates postponed under Section 182A.

Where an application for postponement under Section 182A is granted, a presumption of ongoing manual postponement will be assumed subject to receipt of an annual signed declaration of continued eligibility.

Ratepayers requesting postponement of rates will initially be referred to the availability of reverse mortgage loans through financial institutions. Seniors granted Postponement of rates are required to pay a minimum of \$500 of rates and charges levied in each financial year in compliance with the Local Government (General) Regulations.

#### 4.17 **Rebate of Rates**

Council has determined that rebates of rates will be granted when the applicant satisfies the requirements for mandatory rebates under Sections 159 to Section 165 of the Act. Applications for discretionary rebates lodged under Section 166 of the Act will be considered under Council's Rate Rebate Policy and will be assessed against guidelines prepared by the Local Government Financial Management Group.

The Act acknowledges that there are particular land uses that are economically disadvantaged and provide local community benefit and therefore must be offered rate relief in order to be sustainable. Some rebates under the Act are applied as a mandatory requirement however further discretionary provisions allow for Council to determine whether other desirable land uses may be offered rate relief.

	<b>Rating Policy</b> <i>Policy No. FINPOL 19</i>	<b>Version No:</b>	1.0
		<b>Responsible Officer/s</b>	Deputy CEO
		<b>Issued:</b>	<b>20/06/2018</b>
		<b>Next Review:</b>	<b>June 2020</b>

#### **4.18 Late payment of rates / debt recovery**

The Local Government Act provides that Councils impose a penalty of a 2% fine on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late. Interest charged on late payments is charged on both the amount of the rate arrears and any interest that has previously been imposed.

The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Councils to recover the administrative cost of following up unpaid rates and to cover any interest cost the Council may incur because it has not received the rates on time.

The prescribed interest rate will be published in the Annual Business Plan.

#### **4.19 Sale of land for non-payment of rates**

The Local Government Act provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month. The District Council of Grant enforces the sale of land for non-payment of rates after 3 years or more in accordance with the provisions of the Act.

#### **4.20 Changes to assessment records**

All changes to postal address or name of a ratepayer/owner and changes of ownership of a property must be notified promptly to Council in writing; letter, fax or email.

### **5. Responsibilities**

As prescribed by Section 99 of the Act, the Chief Executive Officer is responsible for ensuring that systems are in place to cause all rating to comply with legislation.

### **6. References:**

The Local Government Act 1999 Section 148, 159 -166, 182, 182A, 184  
The Local Government (Financial Management) Regulations (as amended)  
Natural Resource Management Act 2004  
Valuation of Land Act 1971  
Debt Collection Policy  
Rate Rebate Policy

### **7. Review**

This Policy shall be reviewed by the District Council of Grant annually (or on significant change to legislation or other matters which could affect this policy).



**Rating Policy**  
*Policy No. FINPOL 19*

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<b>Next Review:</b>	<b>June 2020</b>

<b>Action</b>	<b>Date</b>	<b>Minute Reference</b>
Adopted by Council	5 October 2016	16130.1
Amended	16 January 2017	17004.2
Amended	19 June 2017	17086.1
Amended	7 May 2018	18066.1
Amended	20 June 2018	18091.2
Amended	20 May 2019	19067.6
Minor amendment by CEO	24 June 2019	CEO



**Rating Policy**  
Policy No. FINPOL 19

<b>Version No:</b>	1.0
<b>Responsible Officer/s</b>	Deputy CEO
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<b>Next Review:</b>	June 2020

**Appendix 1.**

**2019-20 Rating Information**

	<b>2019-20</b>	<b>2018-19</b>	<b>Increase</b>
Rate in the Dollar	\$ 0.3352	\$ 0.3442	-2.6%
Minimum Rate	\$ 610	\$ 597	2.2%
Valuation	\$ 2,582,378,980	\$ 2,280,598,480	13.2%
Rates Raised	8,068,203	7,821,075	3.2%
<u>Service Charges</u>			
CWMS Occupied	\$ 610	\$ 596	2.3%
CWMS Vacant	\$ 520	\$ 509	2.2%
MGB	\$ 254	\$ 248	2.5%
<u>Separate Area Rates</u>			
Cape Douglas CWMS Construction	\$ 1,613	\$ 1,613	0.0%
<u>NRM Rates</u>			
Residential	\$ 78	\$ 74	5.4%
Commercial	\$ 113	\$ 111	1.8%
Industrial	\$ 178	\$ 176	1.1%
Primary Production	\$ 339	\$ 336	1.0%
<u>Dates for payment of Rates</u>			
First Quarter	06-Sep-19	07-Sep-18	
Second Quarter	06-Dec-19	07-Dec-18	
Third Quarter	06-Mar-20	08-Mar-19	
Fourth Quarter	05-Jun-20	07-Jun-19	