

Proposed Rating Strategy

2020-21



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Rating Framework

The rating framework is set down in the *Local Government Act 1989 (the Act)* and determines a council's ability to develop a rating system. The framework provides considerable flexibility to suit requirements within the context of public finance methodology which includes principles of equity, benefit, efficiency and community resource allocation.

Context

Council has a duty to continue to review and refine the impact of its major decisions.

It is incumbent upon Council to regularly evaluate its rating system to ensure it best satisfies the legislative objectives to which it must have regard and other objectives including ratepayer satisfaction, which Council believes are relevant.

Council has prepared and adopted this Rating Strategy within context of current legislative constraints and to improve community understanding by providing a detailed explanation of rating concepts and decisions.

Council has a responsibility to communicate to ratepayers the consultation process, to review the strategy and to publish and inform the community of its decisions in respect to the strategy and budget.

Background

Council acknowledges that the existing taxation of property (wealth tax) value method is imperfect; however, the application of an alternate rating model (e.g. income tax) is not available within the current constraints of the existing legislation.

However Council can, through a process of consultation and determination, modify certain aspects of the rating system in accordance with the legislation, to assist sections of the community. Such assistance must be in context of having wide acceptance in respect to social and equity principles while minimizing any penalty, via a shift in rate burden to other ratepayers.

Public finance theory and practice implies that taxation revenue whether it is at Federal, State or a Local level is generally used to finance various forms of 'public goods, services and community obligations' not necessarily in direct relation to user benefit, but ultimately of benefit to the community as a whole. In this respect, rates are a general purpose levy not linked to user pays principles. Other charges such as waste services are linked to costs associated with the service.

The Fair Go Rates System commenced in the 2016-17 financial year. The system provides for an inflation based rate cap, which is monitored by the Essential Services Commission (ESC). The government recently announced a rate cap of 2 per cent for the 2020-21 year. This Rating Strategy is based on a rate increase of 2 per cent, which is consistent with the rate cap.

Although considered as rates, Council's waste service charges are exempt from the rate cap, as are other sources of income including grants, prescribed and discretionary fees, fines and charges, sales of assets and interest earned.

Rates are the most important source of income for the Council, expected to account for about 75 per cent of the Council's revenue in 2020-21.

Council acknowledges that property taxes do not recognise the situation where ratepayers are 'asset rich and income poor'. In some cases ratepayers may have considerable wealth reflected in property they own but have a low level of income. Examples include pensioners, self-funded retirees, businesses subject to cyclical downturn, households with large families and property owners with little equity but high levels of mortgage debt. Moreover, the Australian taxation system which allows for annuities, allocated pensions income and other assets to be treated differently in an assessment for government concessions and benefits, may further distort the true disposable income status of one household compared to another.

While personal income tax is more reflective of the capacity to pay, it is not possible to expect a property tax system to deal practically with all aspects of capacity to pay based on individual households and businesses. It is also not practical or acceptable to shift, modify or manipulate the existing system to the benefit of one group of ratepayers at the expense of another unless such shift is widely accepted and for a proper purpose. In fact, Local Government has no mandate or ability to universally apply a 'capacity to pay' test. In recognition of this fact, Council has developed its rates assistance and payment options to ensure that officers can provide ratepayers with assistance upon request.

In the local government context, the rating system determines how Council will raise money from properties within the municipality and the annual budget determines how that money will be spent. The rating system comprises the valuation base and the rating instruments that are used to calculate property owner's liability for rates.

The rating framework is set down in the Act (as amended) and determines a council's ability to develop a rating system. The framework provides considerable flexibility to suit its requirements within context of public finance methodology, which includes principles of equity, benefit, efficiency and community resource allocation.

Under the legislation Council has the power to levy:

- municipal charge
- uniform rates
- differential rates
- special rates and charges
- services rates and charges
- provide rebates and concessions
- provide deferrals and waivers based on hardship

Council acknowledges that this framework may not universally cater for significant revaluation property movements in a non-homogenous market place and may result in significant movements in rates ("rates shock") on a case by case basis.

Introduction

The purpose of this document is to develop a strategy for the future rating of properties in Hobsons Bay City Council. The strategy considers issues that exist within the current rating system, studying the options available under existing legislation and determining a plan to implement changes, where necessary to achieve a fair and equitable outcome.

A rating strategy is the method by which the Council systematically considers factors of importance so that it can make informed decisions about the rating process. The rating process determines how Council will raise revenue from property owners within the municipality. Under the rate capping environment, Council now has limited influence over the total amount of money to be raised, but it can influence the share of revenue contributed by each property owner.

What are Rates?

Council collects rates from residents and businesses in its municipality to help fund the local community infrastructure and service obligations. Council rates are a form of property tax and Council uses property values as the basis for calculating how much each property owner pays. Council's reliance on rates is influenced by policy and legislative factors contained in sections 154-181 of the Act.

Section 3C (2) (f) of the Act states one of the key objectives of Council is 'to ensure the equitable imposition of rates and charges'.

Councils across Australia raise approximately 3.5 per cent of the total taxation collected by all levels of Government in Australia. Unlike other taxes, the majority of rates collected by local governments are spent directly within the local community. In addition, Councils are entrusted with the maintenance of more than 30 per cent of all of the Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.

Council has the choice of using one of the three values returned on a property, Site Value, Capital Improved Value or Net Annual Value, as the basis for levying rates. These are defined in the *Valuation of Land Act 1960* as follows:

Site value of land means the sum which the land, if it were held for an estate in fee simple unencumbered by any lease, mortgage or other charge, might in ordinary circumstances be expected to realize at the time of the valuation if offered for sale on such reasonable terms and conditions as a genuine seller might be expected to require, and assuming that the improvements (if any) had not been made.

Capital improved value means the sum which land, if it were held for an estate in fee simple unencumbered by any lease, mortgage or other charge, might be expected to realize at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require.

Net annual value of any land means:

- (a) except in the case of the lands described in paragraphs (b) and (c):
 - (i) the estimated annual value of the land; or
 - (ii) five per centum of the capital improved value of the land (whichever is the greater); or
- (b) in the case of any rateable land which is:
 - (i) farm land; or
 - (ii) a house, flat or unit (other than an apartment house, lodging house or boarding house) in the exclusive occupation of the owner and used for residential purposes; or
 - (iii) a house or unit (other than an apartment house, lodging house or boarding house) in the exclusive occupation of a tenant and used for residential purposes; or
 - (iv) a residential unit in respect of which a residence right in a retirement village (as defined in the *Retirement Villages Act 1986*) exists:
five per centum of the capital improved value of the land; or
- (c) in the case of parklands, reserves or other lands owned by the Crown or any statutory authority, occupied (other than under any lease) for pastoral purposes only—the estimated annual value of it.

Annual Revaluations

Under section 11 of the *Valuation of Land Act 1960*, Council is required, for rating purposes, to undertake a general revaluation of all properties within the municipality every year. The legislation has recently been changed and 2020 is the second year that the revaluation has occurred annually. Revaluations result in varying levels of valuation movements across the municipality, which sometimes results in major shifts in the rates burden and large increases in rates for individual properties.

Changes in property values between revaluations directly affect the distribution of rates. Whilst property rates within individual rating differential categories have been influenced by changes in property values in the past, the true impact of the valuations have not always been passed on to all differential categories, creating issues of equity.

There is a common misconception that as properties are revalued, Council receives a 'windfall gain' of additional revenue. This is not the case, as the revaluation process results in a redistribution of the rate burden across all properties in the municipality. Total income from rates (excluding waste service charges) is determined by the rate cap. In simple terms, as property values increase, the rate in the dollar is reduced.

The 2020-21 rates will be based on new 1 January 2020 valuations. As such, rate increases (and decreases) will vary considerably across the differential rating categories and individual properties. Council has limited scope to rectify this, although adjustments may be made to the Council's differential rating structure, in an effort to reduce any fluctuations.

The Objectives of Differential Rating

Under section 161 of the Act, Council can levy either a uniform rate or one or more differential rates. A uniform rate is where all rateable properties in a municipality are charged based on the same rate in the dollar. Differential rates are where councils set different rates in the dollar for different categories of rateable land.

Section 3A (1) of the Act provides that the primary objective of a municipal Council is to 'endeavor to achieve the best outcomes for the local community having regard to the long term and cumulative effects of decisions.' In seeking to achieve its primary objective, a council must have regard to a number of facilitating objectives including the objective in section 3C (2) (f) of the Act to 'ensure the equitable imposition of rates and charges'.

Pursuant to section 161 of the Act a Council may raise any general rates by the application of a differential rate if it uses the Capital Improved Value system of valuing land. When declaring general rates, a Council must consider how the use of differential rating contributes to the equitable and efficient carrying out of its functions compared to the use of uniform rates. Such a determination and its rationale must be disclosed in the Council's proposed budget and any revised budget or referenced in the Council's rating strategy.

In specifying the objective of each differential rate, a Council should be able to provide evidence of having had regard to:

- good practice taxation principles and their assessment against a particular differential rate objective and determination
- modeling or consideration of the impact of the rating decision on those rated differentially and the consequential impact upon the broader municipality
- rating strategies or related Council documents
- the Victorian Government's Developing a Rating Strategy: A Guide for Councils, as amended from time to time

In specifying objectives of differential rates, a council should also have regard to the strategic objectives set out in the Council Plan (section 125) to ensure its objectives for differential rates (and thereby a percentage of Council revenue) accords with the strategic objectives.

Other documents a council may have regard to in order to specify the objectives of a differential rate include issuing specific Council plans and Council policies. Where such documents have been incorporated into determining the objectives of each differential rate, a council should provide evidence through disclosure in their annual budget documents.

Ministerial Guidelines for Differential Rating

The Ministerial Guidelines for Differential Rating were published in the Government Gazette in April 2013. The guidelines were prepared to guide councils in the application of differential rates under section 161 of the Act. Councils must have regard to these guidelines before declaring a differential rate for any land.

The Minister may recommend, the Governor in Council by Order in Council to prohibit any council from making a declaration of a differential rate in respect of a type or class of land, if the Minister considers that the declaration would be inconsistent with any guidelines.

Use of differential rating powers

To determine the suitability of a differential rate, a council should consider:

- other revenue instruments available under the *Local Government Act 1989* and the merits or shortcomings of each in achieving specified objectives compared to differential rates
- the anticipated effectiveness of the proposed differential rate to achieve the specified objectives determined by council
- the characteristics of the land used as the criteria for declaring a differential rate

Common types and classes of land use where such circumstance can arise and where a council must give consideration to reducing the rate burden through use of a reduced differential rate include (but are not limited to):

- farm land (as defined by the *Valuation of Land Act 1960*)
- retirement village land (as defined by the *Retirement Villages Act 1986*)

Types and classes of land appropriate for differential rating

Types and classes of land categories and their combination that are considered appropriate for differential rates include the following:

- general land
- residential land
- farm land
- commercial land
- industrial land
- retirement village land
- vacant land
- derelict
- cultural and recreational

Types and classes of land categories that must be carefully considered as to whether they are appropriate for the application of differential rates include (but are not limited to) the following:

- holiday rental
- extractive
- landfill
- dry land farming
- irrigation farm land
- automobile manufacture land
- petroleum production land
- aluminum production land

The use of a differential rate applicable to very few property assessments in a municipality should be considered with caution, particularly in relation to setting of higher differential rates, and have regard to the impact on the land subject to the proposed rate and the consequential impact upon the broader municipality through consideration of equity. This is especially so in the case of differential rates applied to narrowly or specifically defined activities or land use types.

Types and classes of land not appropriate for differential rating

It is not appropriate to utilise differential rating powers to prevent, mitigate, or discourage legitimate land uses (with the exception of vacant or derelict land). This includes the use of differential rate powers to:

- lessen the impact of externalities arising from the type of business conducted on the land
- fund actions intended to ameliorate the externalities arising from such business on the land
- fund expenditure relating to a special benefit yet to be realised on the land subject to a proposed differential rate

It would not be appropriate to declare a differential rate that is defined narrowly and applied specifically or exclusively to the following types and classes of land:

- electronic gaming machine venues or casinos
- liquor licensed venues or liquor outlet premises
- business premises defined whole or in part by hours of trade
- fast food franchises or premises
- tree plantations in the farming and rural activity zones;
- land within the Urban Growth Zone without an approved Precinct Structure Plan in place

The use of differential rates to fund a specific service or benefit provided to the land subject to a particular rate is also not appropriate. In circumstances whereby additional services or special benefit are provided, a service rate or charge or alternatively a special rate or charge may be more appropriate as it can be targeted and correctly apportioned.

The Council's Rating System

General and Differential Rates

Hobsons Bay City Council adopted the Capital Improved Valuation (CIV) system in 2000 for rating purposes. CIV represents the market value of a property as at a specific date, including the value of the land and any improvements on that land. Utilising CIV as the basis for rates allows the Council to adopt differential rating, which better reflects capacity to pay than the alternatives and provides the Council with the flexibility to levy differential rates. The vast majority of Victorian Councils use CIV as the basis for levying rates and charges.

Differential rating has been used by Council since 2000 and apart from the inclusion of vacant residential land in 2006, the differential rating categories have remained unchanged. Each differential rate is determined by multiplying the CIV of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Based on figures provided on 27 May 2020, Council proposes that general rates will be based on the following in 2020-21:

Rating Category	No of Props	2019-20		2020-21	
		Relative to Residential	Rate in \$	Relative to Residential	Rate in \$
Residential	39,293	1.00	0.002128	1.00	0.002158
Vacant Residential Land	243	1.60	0.003405	1.60	0.003454
Commercial	1,450	2.40	0.005107	2.40	0.005180
Industrial	1,838	3.57	0.007597	3.57	0.007706
Petro Chemical	18	4.00	0.008512	4.00	0.008634
Cultural & Recreational Concession	40	0.45	0.000958	0.45	0.000972
	42,882				

Changes to a differential rating category will change the rate income derived by the Council and the overall percentage increase that will be quantified throughout the Budget process. Therefore it is important that any changes are incorporated into the rate cap determined by the government.

Council has determined to keep all rating category differentials the same in 2020-21.

Vacant residential land is any land:

- on which no dwelling is erected but which, by reason or its locality and zoning under the relevant Planning Scheme, would – if developed – be or be likely to be used primarily for residential purposes;

Which is not:

- commercial land
- industrial land or
- petrochemical land

Commercial land is any land:

- which is used primarily for the sale of goods or services;
- which is used primarily for other commercial purposes; or
- on which no building is erected but which, by reason of its locality and zoning under the relevant Planning Scheme, would - if developed - be or be likely to be used primarily for:
 - the sale of goods or services; or
 - other commercial purposes

Industrial land is any land:

- which is not petrochemical land, but is used primarily for industrial purposes; or
- on which no building is erected but which, by reason of its locality and zoning under the relevant Planning Scheme, would - if developed - be or be likely to be used primarily for industrial purposes

Petro Chemical land is any land which is used primarily for the:

- manufacture
- production; or
- conveyance of:
 - petroleum or any like substance; or
 - petrochemicals or any like substances

Other land (including residential land) is any land:

- which is used primarily for residential purposes;
- which is not
 - vacant residential land
 - commercial land
 - industrial land; or
 - petrochemical land

Rate Concession for Rateable Cultural and Recreational Properties

The *Cultural and Recreational Lands Act 1963* provides for a council to grant a rating concession to any “recreational lands” which meet the test of being rateable land under the Act.

The definition of recreational lands under the *Cultural and Recreational Lands Act 1963*, section 2 means lands, which are:

- vested in or occupied by any body corporate or unincorporated body which exist for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objects and prohibits the payment of any dividend or amount to its members: and
- used for outdoor sporting recreational or cultural purposes or similar outdoor activities; or
- lands which are used primarily as agricultural showground's

Section 169 of the Act, provides an opportunity for Council to grant a concession for properties described by definition as a sporting club under the *Cultural and Recreational Lands Act 1963*. For the 2020-21 rating year Council will provide a concession to 40 properties coded with a description of ‘sporting club’ in Council's rate records. The residential rate is applied to these properties and then a 55 per cent discount on rates is apportioned to each property. It is considered that these clubs provide a benefit to the general community and their activities assist in the proper development of the municipal district.

Average general rate for each differential class

The average general rate in the dollar for each differential class varies greatly at Hobsons Bay due to the Council's differential rating structure. The table below outlines the existing number of properties and the current CIV. The expected rate in the dollars and the average general rates (excluding ‘waste’ service charge) per property for each rating category in 2020-21 are also provided, based on the CIV's provided to the Council on 27 May 2020.

Rating Category	No of Props	CIV (\$,000)	Rate in \$	General Rates (\$'000)	Ave General rate
Residential	39,293	31,213,103	0.002158	67,358	1,714
Vacant Residential Land	243	183,740	0.003454	634	2,611
Commercial	1,450	1,607,411	0.005180	8,325	5,741
Industrial	1,838	3,249,133	0.007706	25,031	13,619
Petro Chemical	18	313,114	0.008634	2,703	150,156
Cultural & Recreational Concession	40	80,311	0.000972	78	1,952
	42,882	36,646,811		104,129	2,428

Service Charges

Council levies service charges on properties, in accordance with section 158 (1) of the Act for the collection, disposal and processing of garbage, recycling, glass, garden and food waste and hard waste.

The waste service charges are not subject the rate cap set by the State Government, rather the level of a service rate or charge should have some correlation to the level of service provided and therefore the funds raised should equate to the cost of the service provided.

Until 2019-20, Council generally achieved surpluses when comparing the amount of income received through the waste service charge to the expenditure required to provide the service. Actual costs have been less than budgeted costs, mainly due to contract savings in waste and carbon price (\$1.37 million) that was included in previous budgeted expenditure calculations. Additional income was also previously received for the recycling contract. The result is that previous waste service charges have been higher than what was required.

The surpluses achieved until 2019-20 were transferred to a 'waste management' reserve, which totaled \$4.689 million at 30 June 2019.

Council has made a considerable investment in updating its waste service during 2019-20 by rolling out the four bin system including food and garden waste and glass recycling services. As a result, it is anticipated that the 'waste management' reserve will be in deficit of \$323,000 by 30 June 2020.

The budget in 2020-21 includes an amount of \$12.87 million (\$14.515 million in 2019-20) for the collection, disposal and processing of garbage, recycling, glass, garden and food waste and hard waste. The waste service charges included in the 2020-21 budget do not cover the cost of providing the service as Council has decided to re-coup its considerable investment in both 2019-20 and 2020-21 to expand its waste service over a number of years.

A 2 per cent increase is planned to the base waste service charge. The additional charges for residents who have larger bins, has led to an average waste service charge increase of 4.9 per cent.

The 2019-20 waste service charges were as follows:

Levy Name	No of Levies	2019-20 Levy Amount
Rubbish & recycling, incl. 240L greenwaste (group A)	15,995	\$234.00
Rubbish & recycling, incl. 120L greenwaste (group B)	5,392	\$231.75
Rubbish recycling, private greenwaste (group C)	4,790	\$222.70
Rubbish & recycling (group D)	12,909	\$222.70
Additional Garbage (group E)	735	\$176.25
Additional Recycle (group F)	321	\$92.00
Additional Green (group G)	135	\$92.00
Additional Private (group H)	2	\$75.00

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As a result of rolling out the four bin system including food and garden waste and glass recycling services, Council has changed its waste levies in 2020-21 as follows:

Levy Name	Estimated No of Levies	2020-21 Levy Amount
Base Waste Service Charge for four bins (120L green - food & garden, 120L waste, 240L recycle, 120L glass)	38,550	\$ 227.00
Waste Service Charge for properties in MUDs/apartment blocks/villages with shared bins	580	\$ 193.00
Upsize waste to 240L	411	\$ 90.00
Upsize green - food & garden to 240L	16,100	\$ 30.00
Additional 240L waste	31	\$ 230.00
Additional 120L waste	751	\$ 140.00
Additional 240L recycle	340	\$ 90.00
Additional 240L green - food & garden	150	\$ 140.00
Additional 120L glass	11	\$ 60.00

Other parts of the rating structure

Pensioner Rebates

Under section 171 of the Act, Council can apply a pension rebate to a property rate account to ratepayers eligible under the *State Concessions Act 2004*. Property owners must be the holder of an approved pension card and can only claim a rebate for their principal place of residence. At the time of developing the Rating Strategy 6,288 ratepayers claim \$241.00 (indexed in line with CPI on an annual basis) and the department of Human Services reimburses the Council for these amounts claimed each year. In addition, pensioners receive a \$50 discount for the State Government fire services property levy.

In addition to the annual pension rebate, Hobsons Bay City Council will also waive an additional \$50 of rates to approved pension card holders and \$70 for holders of a Gold Card from the Department of Veteran Affairs. These waivers are consistent with the last five years, when they rose dramatically from 2013-14 (\$25 and \$45 respectively).

The budget in 2020-21 includes an amount of \$321,000 for additional pensioner rebates.

Supplementary Rates

Each year the Council receives additional income from supplementary rates, which are an additional source of income derived from property value growth not originally included in the valuation data used to raise rates at the beginning of the rating year. An example is extensions to existing dwellings that increase the value of the property.

Increases of supplementary rates in future years may arise from the changing use of land such as industrial properties to residential, industrial land developed as a potential inland port and the remediation of petro-chemical land to a different use. As the city changes and applications are approved the Council will monitor and consider the financial impacts in future rating strategies.

The budget in 2020-21 includes an amount of \$400,000 for supplementary rates.

Interest

Under section 172 of the Act, Council may charge interest for any account balance that is overdue. The interest rate used is to be calculated at the rate fixed under section 2 of the *Penalty Interest Rates Act 1983*. The rate for the year is set as per the rate enforced on the first day of July in any financial year. This is 10 per cent for the 2019-20 financial year, but is subject to change before July 1, 2020.

The budget in 2020-21 includes an amount of \$350,000 for interest on rates. This estimate has been decreased by \$100,000 to take into accounts Council's Community Support Package to provide interest free deferrals to anyone impacted as a result of COVID-19. It is expected the Council will waive considerably more interest on rates than this during the financial year.

Hardship Policy

Under section 170 and 171 of the Act, Council can waive or defer a rate or charge. The Council offers those people who are suffering financial hardship an opportunity to repay rate debt by making small regular interest free repayments until their situation improves. When developing the rating strategy, Council had 48 ratepayers registered under Council's Hardship Policy, on interest free payment arrangements.

Also under the Hardship Policy, ratepayers in receipt of a Centrelink pension can apply to have rate payments deferred, although this continues to incur interest. No ratepayers are currently using this option, which assists those who are asset rich, but only receive limited income.

At the time of developing the Rating Strategy, Council had \$334,618 outstanding under the Hardship Policy.

In addition, the COVID-19 pandemic has seen a further 445 ratepayers provided with an interest free payment deferral after applying for assistance under Council's Community Support Packages. This equates to outstanding rates being deferred of about \$1.065 million with an estimated interest waiver of \$71,000 from 1 March to 31 October 2020. More applications are expected to follow.

Liability to pay Rates and Charges

Under section 156 of the Act, the owner of any rateable land is liable to pay the rates and charges on that land as set by Council. If the owner cannot be found the occupier is liable to pay. If rates are unpaid they are regarded as the first charge on the land and are recoverable by legal proceedings. Council may sell the land in order to recover any debt as a result of the nonpayment of rates and charges including the costs of the legal action.

Non Ratable Properties

Section 154 of the Act provides for properties where the use is exclusively charitable, to be non-rateable. Charitable uses include those providing education, religion and services to the needy.

The number of organisations seeking and qualifying for exemption from rates has increased significantly in the past 10 years. The annual process continues to survey rate exempt properties to verify their continuing eligibility for rate exemption.

Municipal Charge

Council is able to levy a municipal charge on each rateable property under section 159 of the Act. The municipal charge is a flat charge that can be used to offset some of the “administrative costs” of the Council. The total revenue generated from the municipal charge cannot exceed 20 per cent of the revenue raised from general rates and any income derived from a municipal charge is to be included within the rates cap.

The municipal charge is a regressive tax, which means that as the value of properties decrease the municipal charge increases as a percentage of that value. The charge impacts more heavily on the financially disadvantaged residents of the community. Regardless of whether a property is valued at \$10 million or \$100,000, the charge is the same for both.

Hobsons Bay City Council does not currently levy a municipal charge on rateable properties.

Special Rates and Charges

Under section 163 of the Act, the Council may declare a special rate, a special charge or a combination of both only for the purposes of defraying any expenses or repaying (with interest) any advance made to, debt incurred, or loan raised by the Council in relation to the performance of a function, or the exercise of a power of the Council, if the Council considers that the performance of the function or the exercise of the power is or will be of special benefit to the persons required to pay the special rate or special charge.

Recent changes to the Act have increased the communication and accountability requirements of Council in implementing a Special rate or Charge. New objection provisions and the use of formulas to calculate the maximum amount to be raised make it difficult to implement a special rate or charge unless it has the initial full support of those people required to pay it.

Hobsons Bay City Council does not currently levy special rates or charge on any rateable properties. These charges are excluded from the rates cap.

Progress of 2020 revaluation

The valuation process is divided into four stages (previously five under the bi-annual process):

Stage 1 Preparation - project plan, data validation, SMG and HRP review

This stage involves general planning and preparation for the revaluation. It commences with an environment scan to understand requirements, systems and resources. It requires that all assessments and valuation data are migrated from the previous revaluation into the VGV valuation software and reconciled for all changes.

Stage 1 confirms the sub market groups (SMG) for sales analysis and valuation application. It also identifies and nominates high risk properties (HRP).

Stage 1 concludes with an agreement between VGV Contract Manager and contract valuer on the workplan (including QA) and nominated high risk properties. Such agreement will incorporate how and by whom these properties will be valued. The workplan will detail how the staged outputs are achieved and payment points.

This stage was completed in July 2019.

Stage 2 Analysis - inspections, data accumulation, sales analysis and modelling

This is the data collection and analysis stage. It comprises; collection of sales and leasing data, property inspections of sales (outliers and specialist properties/high risk properties), confirmation or collection of property attributes and any remedying of data gaps identified. This stage requires the contract valuer to return VBPSG outputs in accordance with the agreed project plan. It concludes with agreement between VGV contract manager and contract valuer on levels of value based on the analysis.

This stage was completed in December 2019.

Stage 3 Application - apply and confirm valuations

This state comprises the application of Stage 2 levels of value and the valuation of all properties as well as the implementation of any Stage 2 Audit feedback from the VGV Contract Manager.

This was completed by the specifications date of 28 February and these preliminary values were used in Council's initial rate modelling processes.

Stage 4 Review - quality assurance and return

This stage comprises; the return of the valuation to the VG, QA, completion of the valuer's final report and provision of the returned valuation and data to the council.

This stage has was completed by the specifications date of 30 April and comprise of the final values, which have been used in the rate modelling within this Rating Strategy.

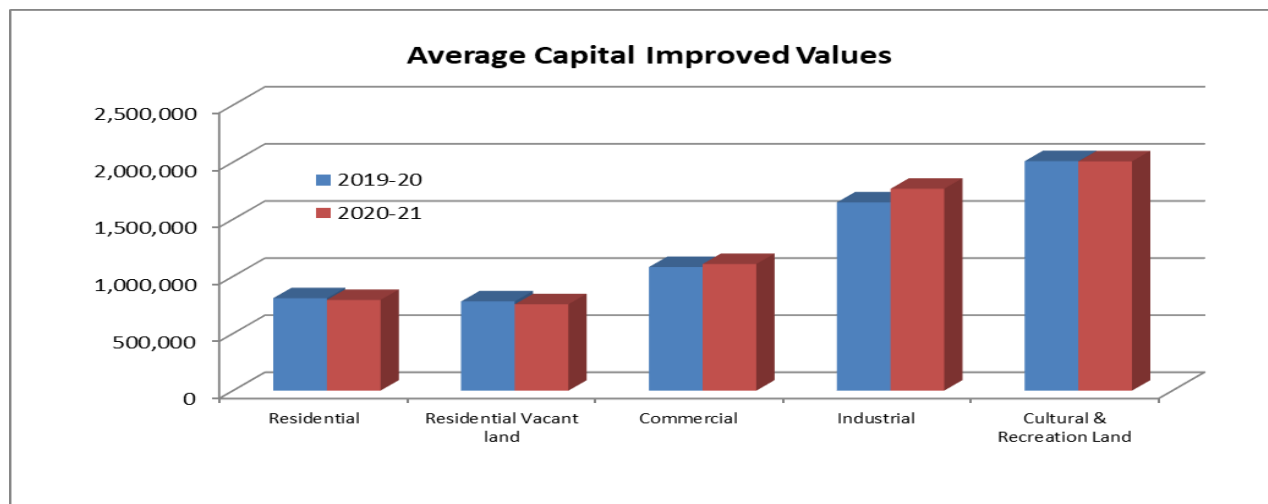
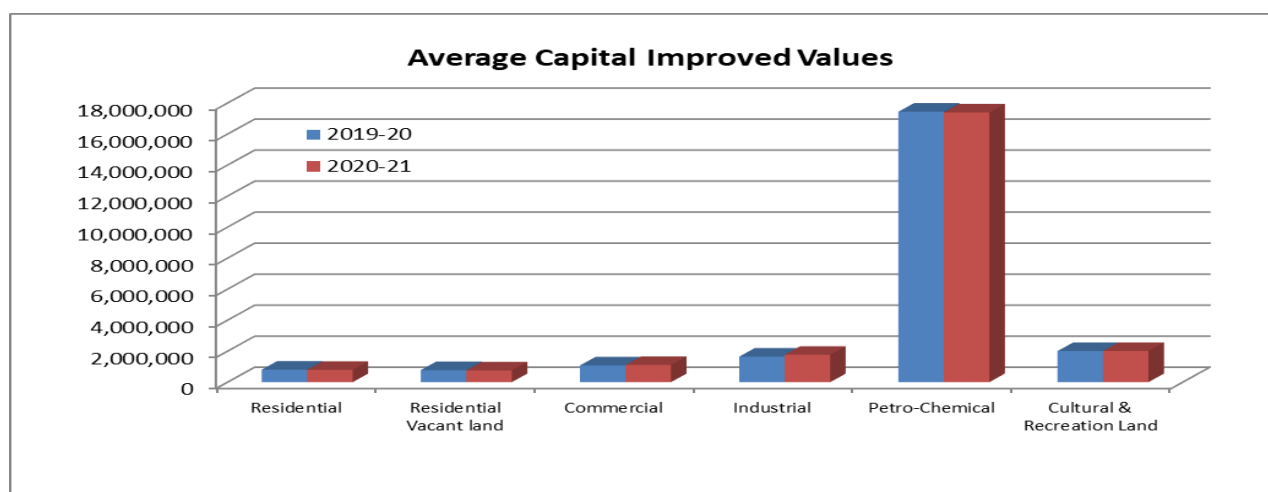
Changes to Capital Improved Values (Averages)

Average Capital Improved Values

The following table and graphs show the movements to the average Capital Improved Value (CIV) for each rating category. The movements indicate that:

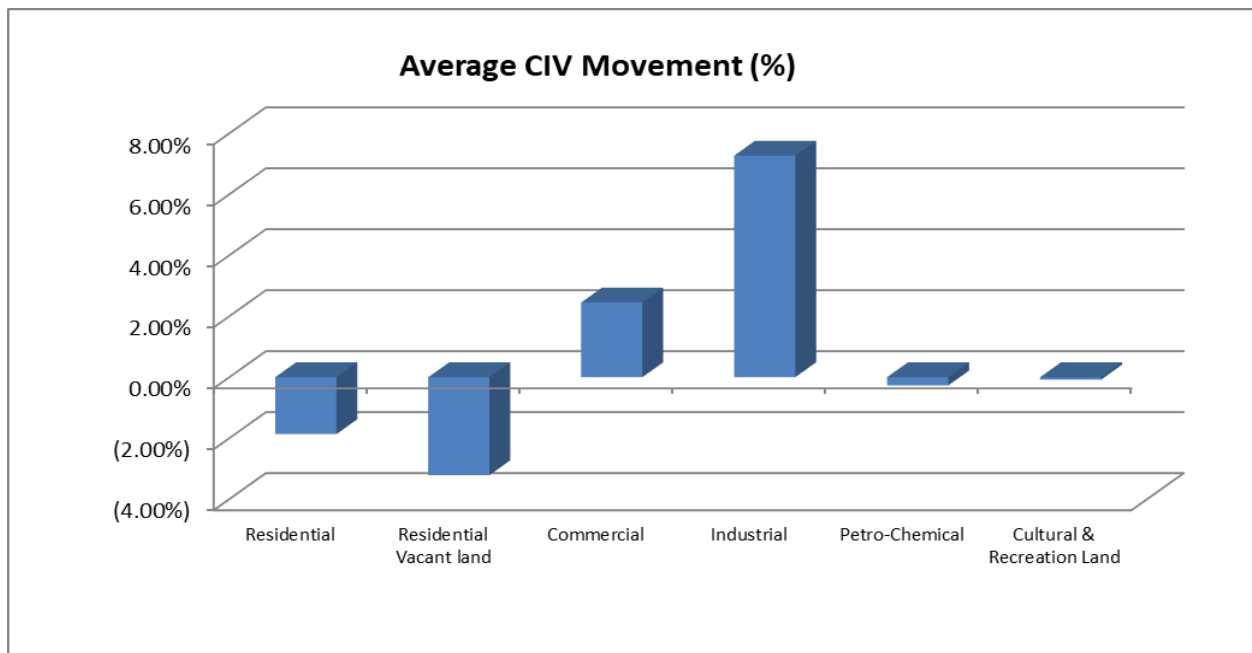
- the average value of residential properties has decreased slightly (1.86 per cent), compared to a 2.81 per cent decrease the previous revaluation period
- the average value of residential vacant land, petro-chemical and cultural and recreations properties have also slightly decreased
- the average values of industrial (7.06 per cent) and commercial (2.18 per cent) properties have increased

Rating Category	2019-20	2020-21	Change	Change %
Residential	809,479	794,368	(15,111)	(1.87%)
Residential Vacant land	781,239	756,130	(25,109)	(3.21%)
Commercial	1,082,052	1,108,559	26,508	2.45%
Industrial	1,647,999	1,767,755	119,755	7.27%
Petro-Chemical	17,442,167	17,395,222	(46,944)	(0.27%)
Cultural & Recreation Land	2,009,325	2,007,775	(1,550)	(0.08%)
Total	862,577	854,597	(7,981)	(0.93%)

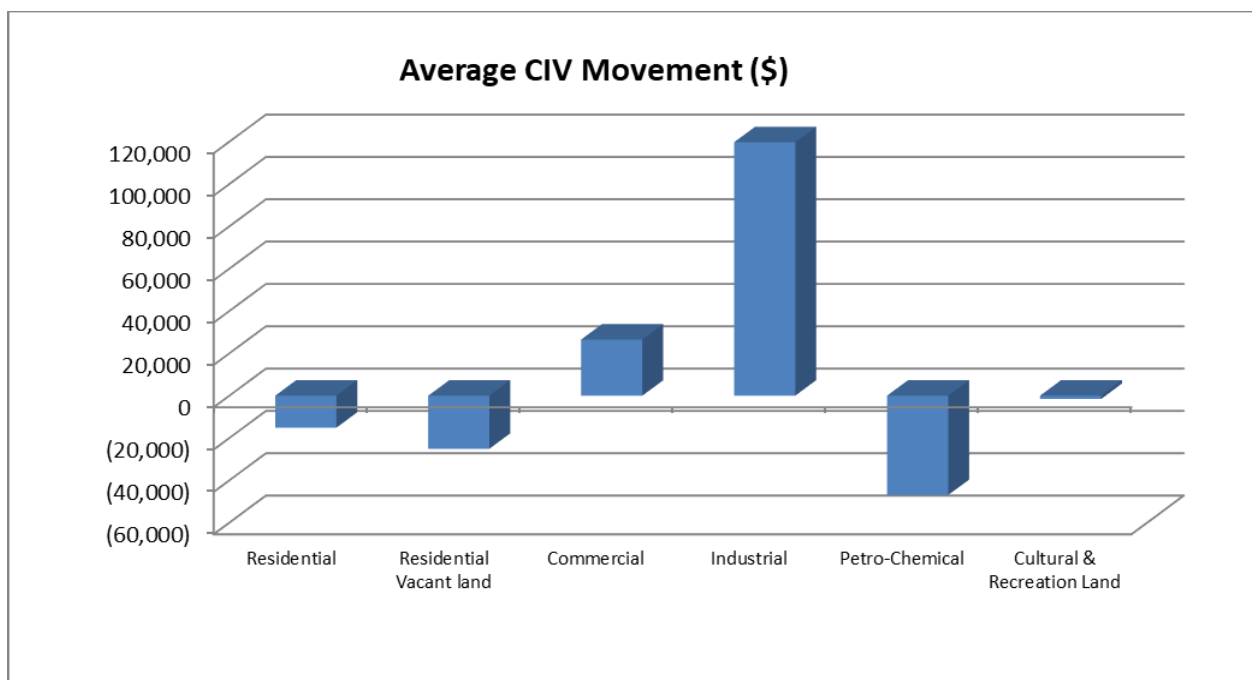


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The following graph shows the movements to the average properties CIV for each rating category after the 2020 revaluation in percentage terms.



The following graph shows the movements to the average properties CIV for each rating category after the 2020 revaluation in dollar terms.

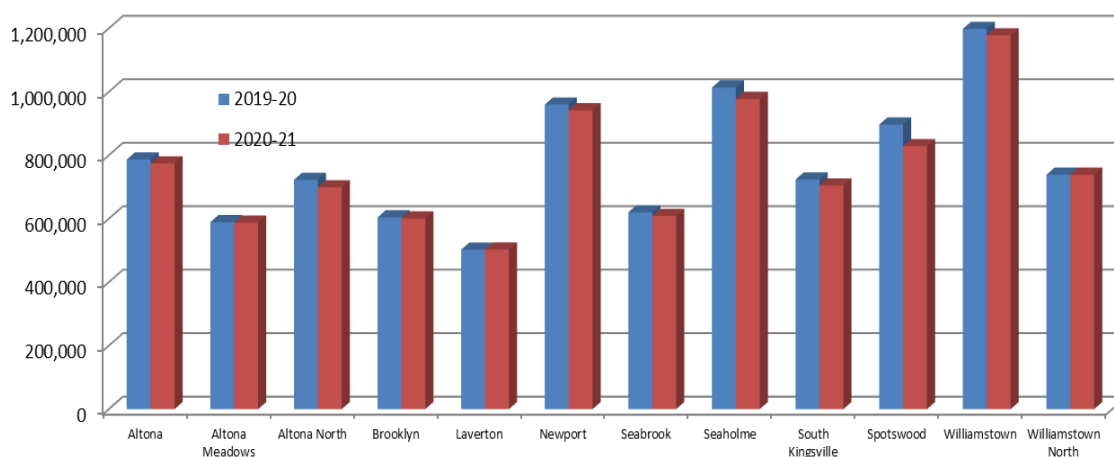


Average Residential Capital Improved Values

The following table and graph show the movements to the average residential property CIV after the 2020 revaluation, for each suburb.

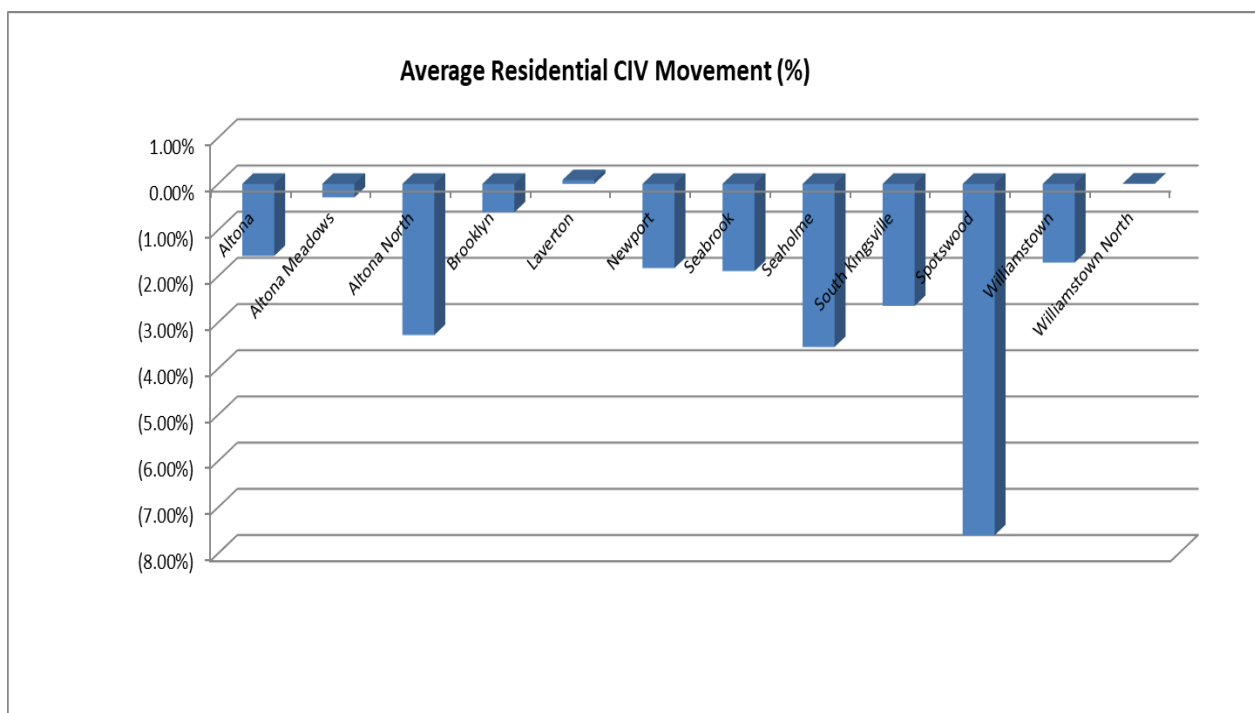
Suburb	2019-20	2020-21	Change \$	Change %
Altona	786,698	774,421	(12,277)	(1.56%)
Altona Meadows	589,424	587,694	(1,730)	(0.29%)
Altona North	722,541	698,892	(23,649)	(3.27%)
Brooklyn	604,585	600,869	(3,716)	(0.61%)
Laverton	502,378	502,793	414	0.08%
Newport	959,655	942,148	(17,506)	(1.82%)
Seabrook	620,435	608,705	(11,730)	(1.89%)
Seaholme	1,013,419	977,624	(35,796)	(3.53%)
South Kingsville	723,739	704,604	(19,135)	(2.64%)
Spotswood	897,146	828,901	(68,244)	(7.61%)
Williamstown	1,198,283	1,177,865	(20,418)	(1.70%)
Williamstown North	738,793	738,850	57	0.01%
Total	809,479	794,368	(15,111)	(1.87%)

Average Residential Capital Improved Values

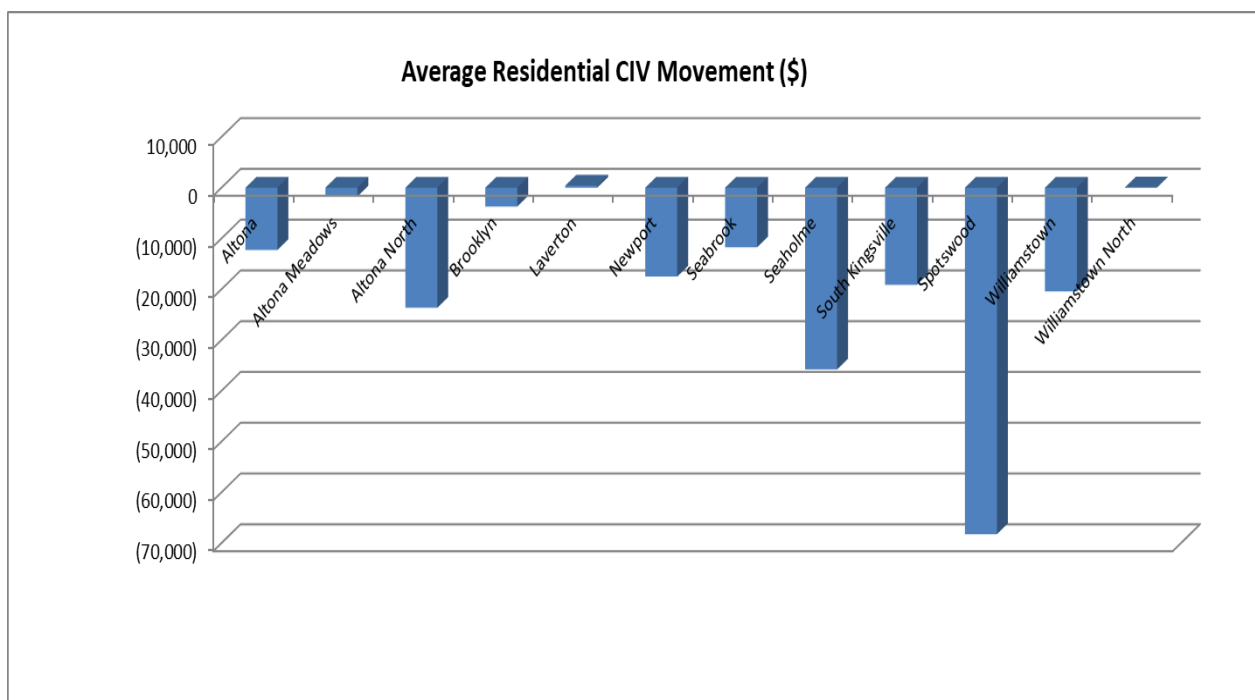


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The following graph shows the movements to the average residential property CIV after the 2020 revaluation, for each suburb in percentage terms. All suburbs have experienced average CIV reductions, except for Laverton (0.08 per cent) and Williamstown North (0.01 per cent).



The following graph shows the movements to the average residential property CIV after the 2020 revaluation, for each suburb in dollar terms. This again indicates that the only suburbs to experience average CIV growth were Laverton (\$414) and Williamstown North (\$57).



Revaluation Effects on Rates (Averages)

Council can influence the effects that the valuations have on rates by making adjustments to the Council's rating structure if it contributes to the equitable and efficient carrying out of the Council's functions.

The next section provides an analysis of the impact of valuations and rating structure adjustments have on each of Council's rating categories and residential suburbs. The average general rate increase is 2 per cent in-line with the rate cap. Due to the revaluation process, rate increases vary considerably across differential rating categories and individual properties.

In summary the average general rate increase for each rating category are expected to be:

➤ residential	0.48 per cent decrease
➤ residential vacant land	1.85 per cent decrease
➤ commercial	3.89 per cent increase
➤ industrial	8.78 per cent increase
➤ petro-chemical	1.14 per cent increase
➤ cultural and recreational	1.38 per cent increase

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The following table shows the number of properties, the differentials and the rates in the dollar for each rating category in 2019-20 and 2020-21.

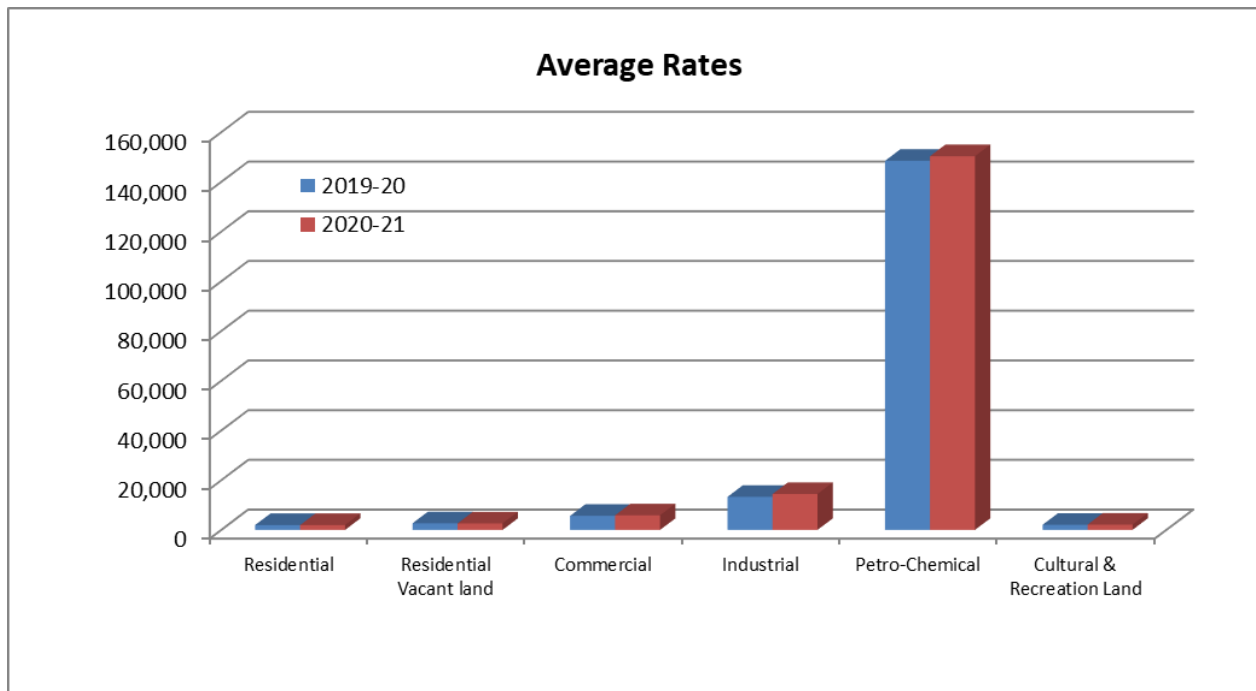
Rating Category	No of Props	2019-20		2020-21	
		Relative to Residential	Rate in \$	Relative to Residential	Rate in \$
Residential	39,293	1.00	0.002128	1.00	0.002158
Residential Vacant land	243	1.60	0.003405	1.60	0.003454
Commercial	1,450	2.40	0.005107	2.40	0.005180
Industrial	1,838	3.57	0.007597	3.57	0.007706
Petro Chemical	18	4.00	0.008512	4.00	0.008634
Cultural & Recreational Concession	40	0.45	0.000958	0.45	0.000972
	42,882				

Average Rates

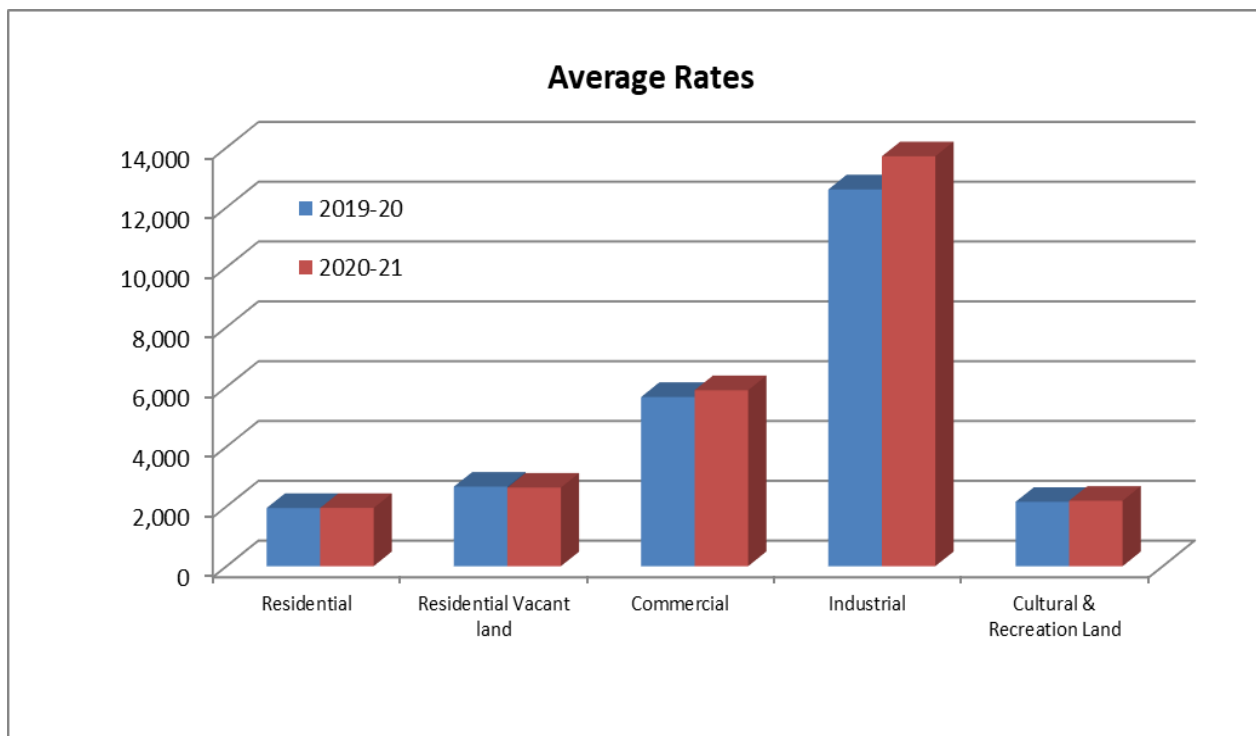
The following table and graphs shows the anticipated movements to the average rate for each rating category. Overall, the average rate increase is \$47 or 2 per cent, in-line with the rate cap.

There are differences in both dollar and percentage terms between each of the rating categories and individual properties. This is caused by valuation movements.

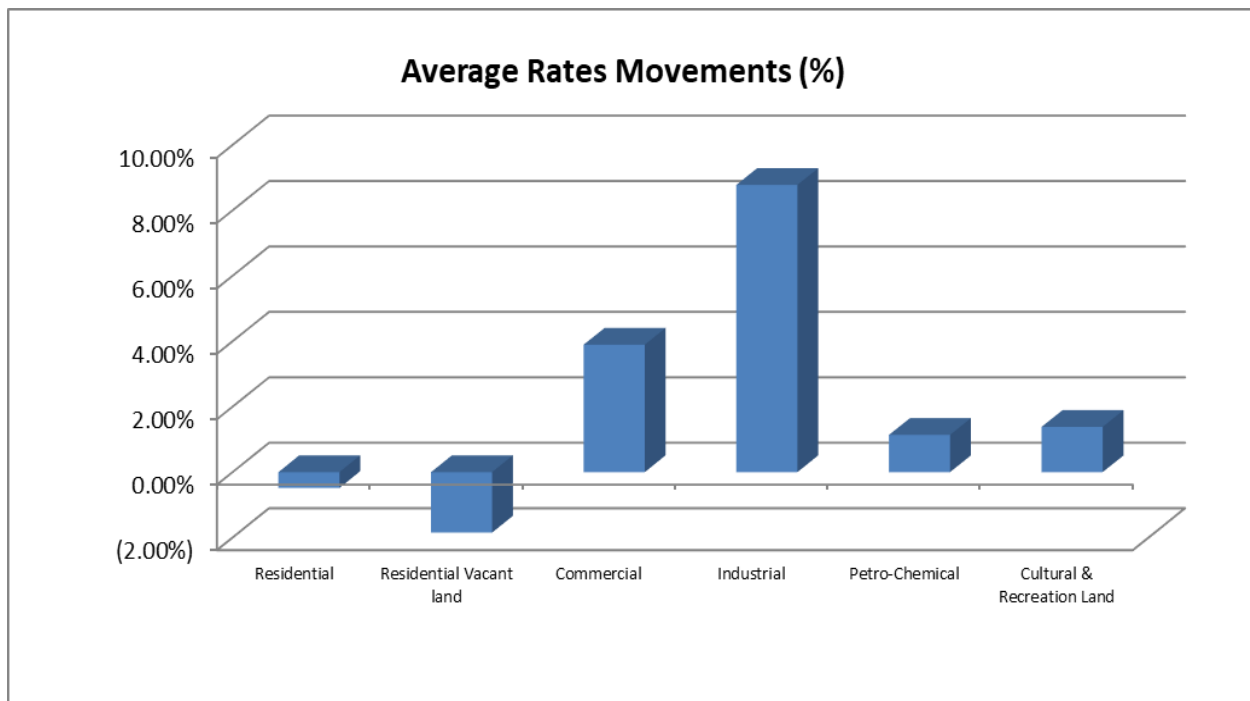
Rating Category	2019-20	2020-21	Change \$	Change %
Residential	1,723	1,714	(8)	(0.48%)
Residential Vacant land	2,660	2,611	(49)	(1.85%)
Commercial	5,526	5,741	215	3.89%
Industrial	12,520	13,619	1,099	8.78%
Petro-Chemical	148,468	150,156	1,688	1.14%
Cultural & Recreation Land	1,925	1,952	27	1.38%
Total	2,381	2,428	47	2.00%



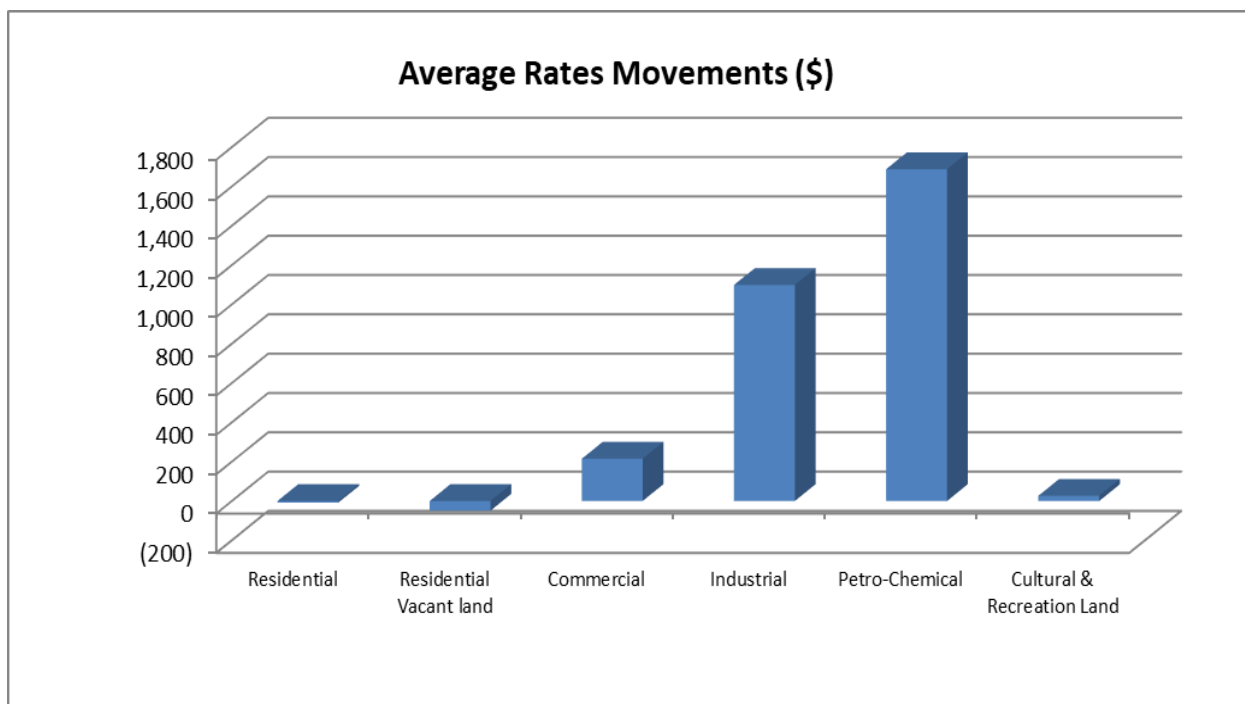
Due to the significant rates paid by the average petro-chemical property the following graph provides the same information, but with the average petro-chemical property removed.



The following graph highlights the average rate movement in percentage terms, for each rating category. The revaluation has shifted the rates burden to the industrial and (less so to the) commercial sectors.



The following graphs highlights the average rate movement in dollar terms, for each rating category. The second graph provides the same information, but with the average petro-chemical property removed.

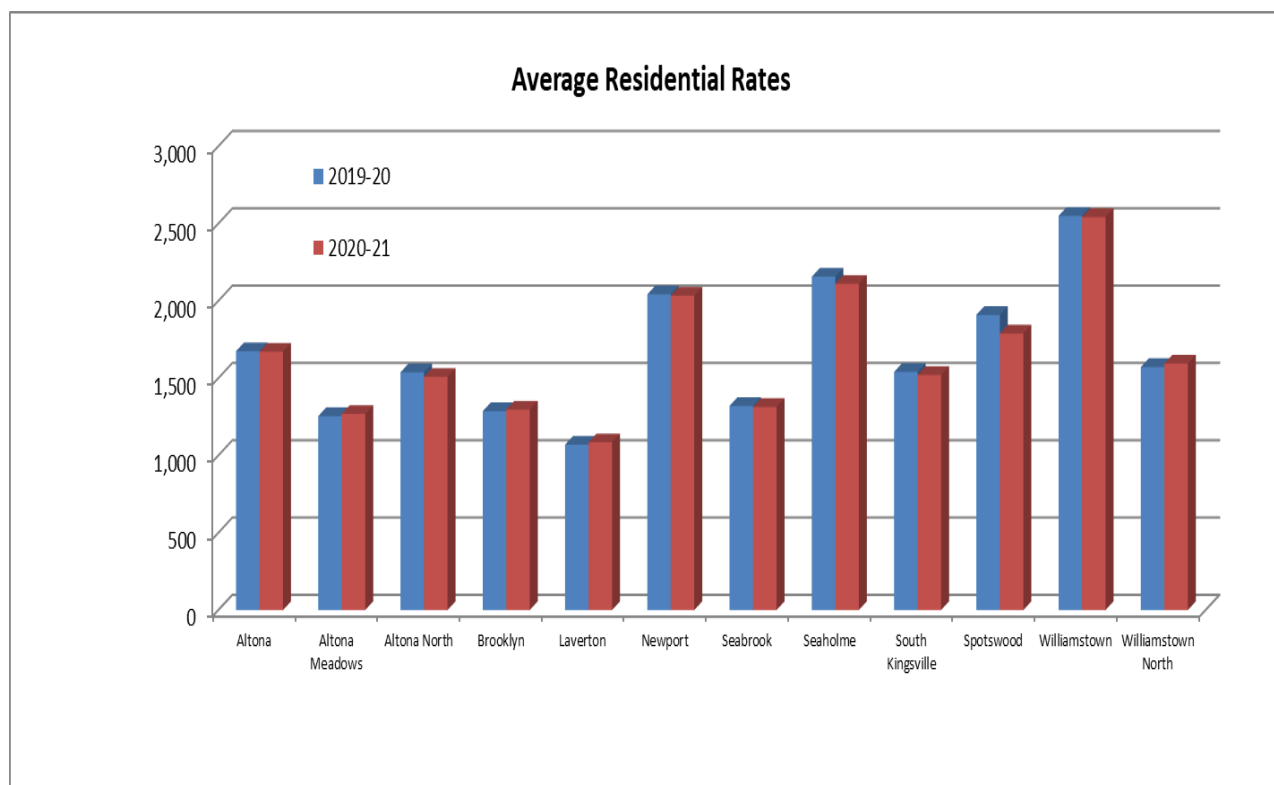


Average Residential Rates

The average **decrease** in general residential rates will be 0.48 per cent (or \$8) due to the decrease in residential valuations compared to average increases in the industrial and commercial sectors.

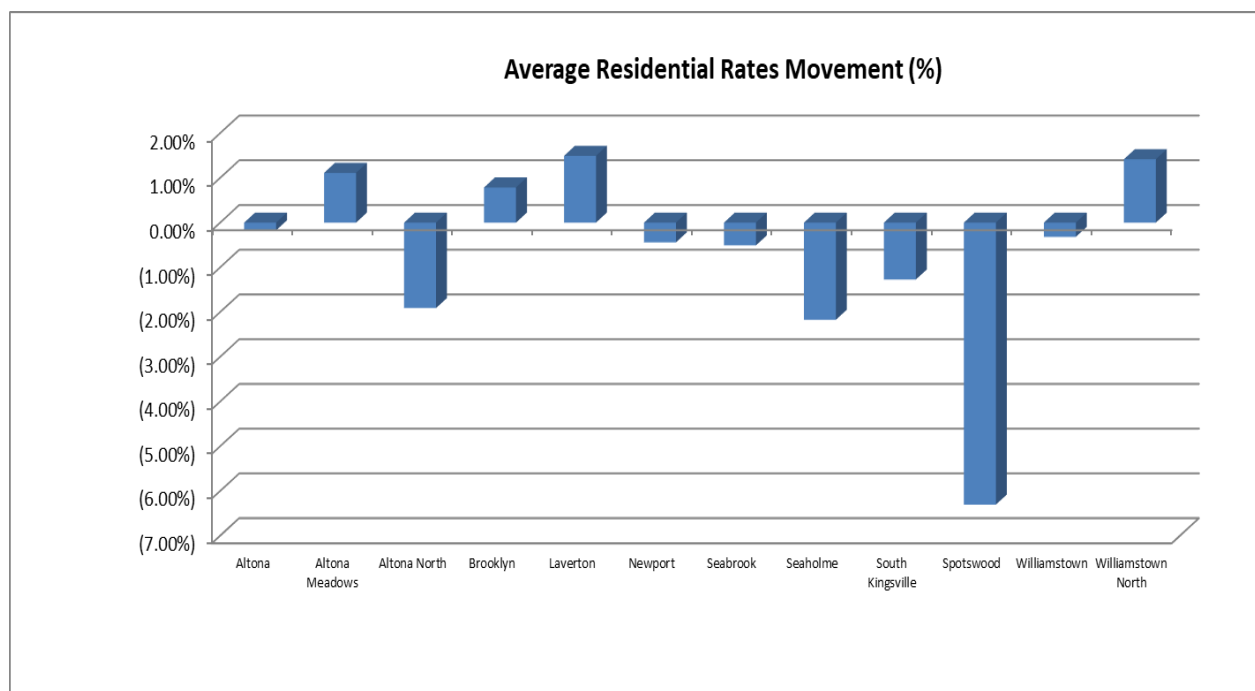
Due to the new valuations, changes between suburbs and individual properties will vary. The following table and graph shows the anticipated movements to the average residential rates for each suburb.

Suburb	2019-20	2020-21	Change \$	Change %
Altona	1,674	1,671	(3)	(0.17%)
Altona Meadows	1,254	1,268	14	1.11%
Altona North	1,538	1,508	(29)	(1.91%)
Brooklyn	1,287	1,297	10	0.79%
Laverton	1,069	1,085	16	1.49%
Newport	2,042	2,033	(9)	(0.44%)
Seabrook	1,320	1,314	(7)	(0.51%)
Seaholme	2,157	2,110	(47)	(2.17%)
South Kingsville	1,540	1,521	(20)	(1.27%)
Spotswood	1,909	1,789	(120)	(6.30%)
Williamstown	2,550	2,542	(8)	(0.32%)
Williamstown North	1,572	1,594	22	1.42%
Total	1,723	1,714	(8)	(0.48%)

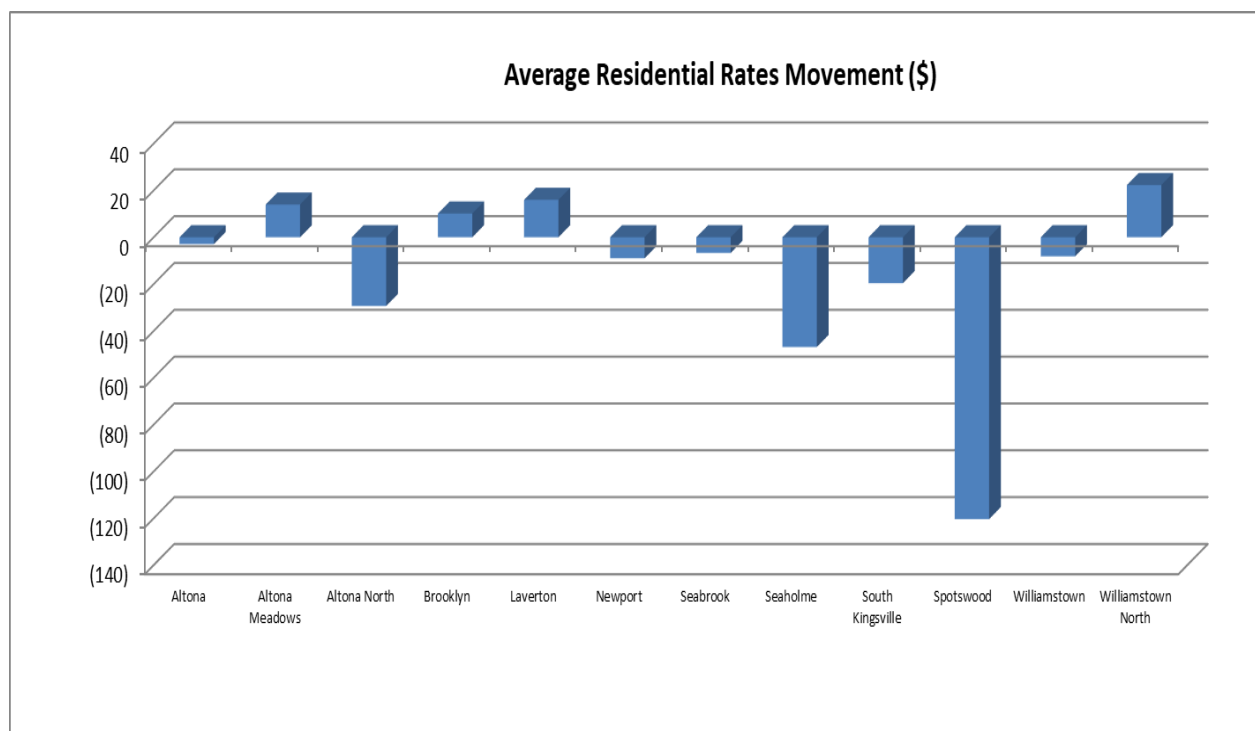


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The following graph shows the average residential rate movements in percentage terms for each suburb. Minor percentage increase are expected in Laverton, Williamstown North, Altona Meadows and Brooklyn, whilst average decreases are expected in all other suburbs.



The following graph shows the average residential rate movements in dollar terms for each suburb. Consistent with the percentage movements above, minor dollar increase are expected in Williamstown North, Laverton, Altona Meadows and Brooklyn, whilst average decreases are expected in all other suburbs.



Appendix 1 - Valuation and Rate fluctuations

The previous sections have focused on changes to average valuations (capital improved values - CIV's) and general rates for each rating category and residential suburb. Whilst averages give a reasonable indication of the changes in valuations and the impact that can be expected on rates, there are a number of properties that have significantly different valuations than the norm. These significant valuation changes can have a large effect on the amount of rates a particular property will pay and the variations in general rates between different rating years.

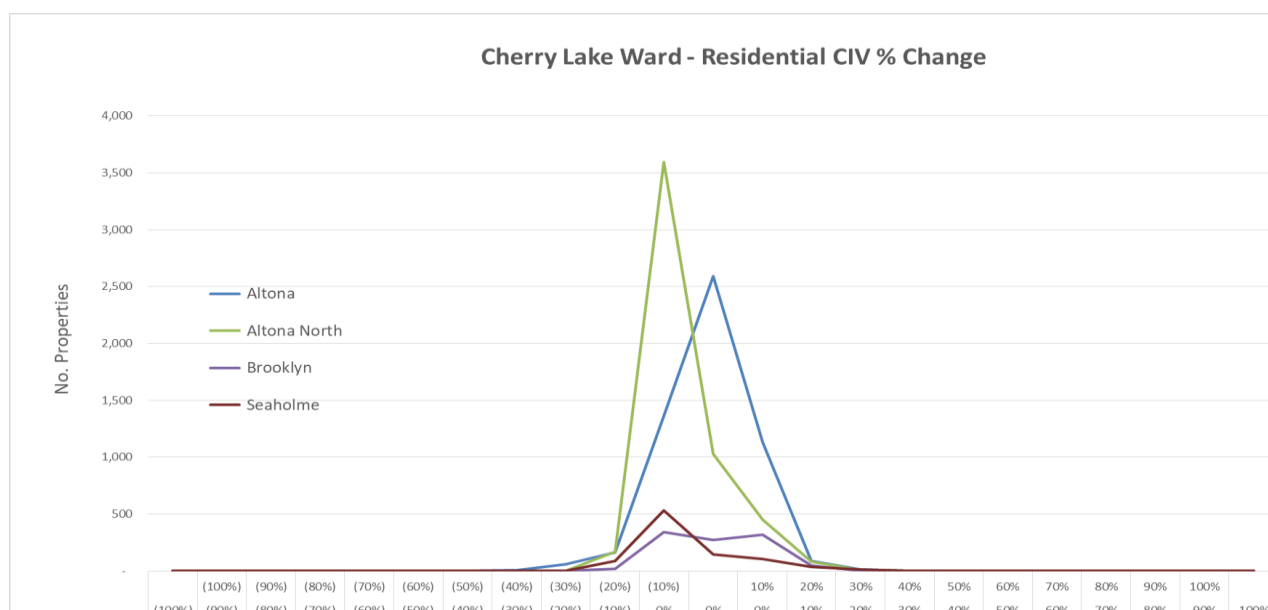
This appendix focuses on providing a snapshot in relation to the varying valuations, their movements and the impact on rates for individual properties. Each table and graph outlines the number of properties that have had valuation or rating movements in percentage increments of 10 per cent.

Capital Improved Values fluctuations

The following table and graph provides information in relation to the valuation movements for **Residential properties within Cherry Lake ward**. This includes the suburbs of Altona, Altona North, Brooklyn and Seaholme.

Valuation changes have generally ranged (94 per cent of properties) between 10 per cent decreases to 10 per cent increases. About 4 per cent of properties have decreased in values greater than 10 per cent, whilst 2 per cent of properties have increased by greater than 10 per cent.

Percentage Change		CIV Change Number of Properties			
%	%	Altona	Altona North	Brooklyn	Seaholme
(100%)		-	-	-	-
(90%)	(100%)	-	-	-	-
(80%)	(90%)	-	-	-	-
(70%)	(80%)	-	-	-	-
(60%)	(70%)	-	-	-	-
(50%)	(60%)	-	-	-	-
(40%)	(50%)	-	-	-	-
(30%)	(40%)	6	-	-	-
(20%)	(30%)	56	1	1	-
(10%)	(20%)	163	169	19	88
0%	(10%)	1,361	3,595	340	534
0%		2,590	1,028	275	148
0%	10%	1,131	450	318	104
10%	20%	87	82	46	37
20%	30%	11	7	-	13
30%	40%	3	-	2	4
40%	50%	1	-	-	2
50%	60%	-	-	-	-
60%	70%	-	-	-	-
70%	80%	-	-	-	-
80%	90%	-	-	-	-
90%	100%	1	-	-	-
100%		2	-	-	-
		5,412	5,332	1,001	930

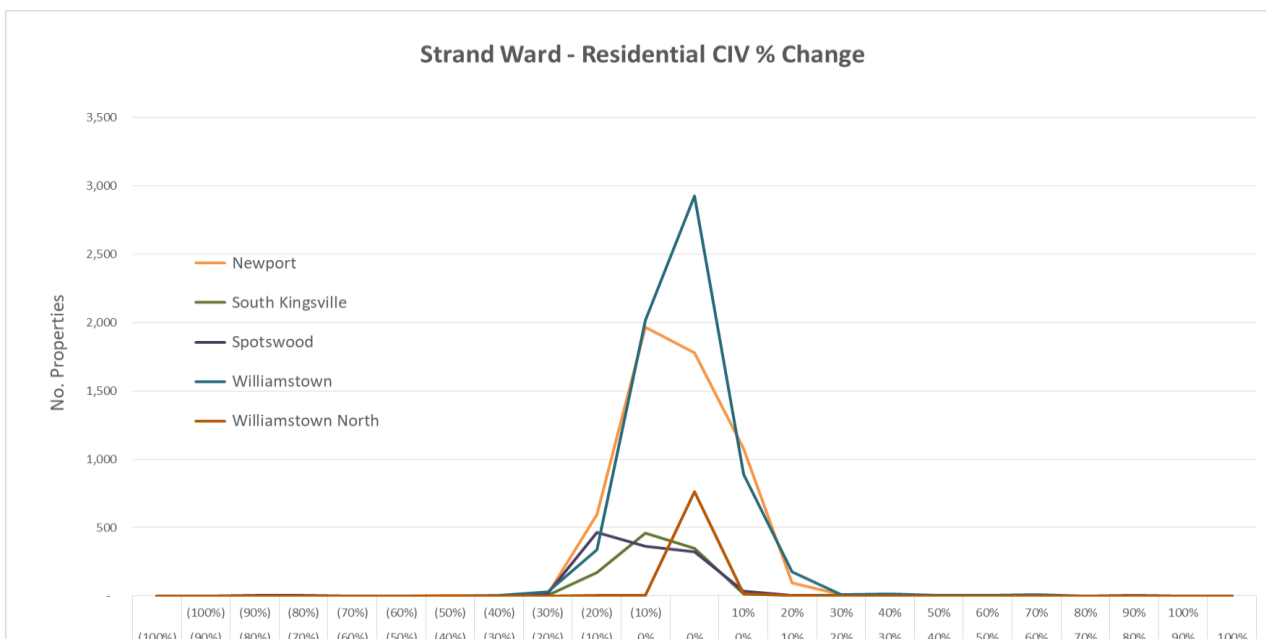


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The following table and graph provides information in relation to the valuation movements for **Residential properties within the Strand ward**. This includes the suburbs of Newport, South Kingsville, Spotswood, Williamstown and Williamstown North.

Valuations changes have generally ranged (87 per cent of properties) between 10 per cent decreases to 10 per cent increases. About 11 per cent of properties have decreased in values greater than 10 per cent, whilst 2 per cent of properties have increased by greater than 10 per cent.

Percentage Change		CIV Change Number of Properties				
%	%	Newport	South Kingsville	Spotswood	Williamstown	Williamstown North
(100%)		-	-	-	-	-
(90%)	(100%)	-	-	-	-	-
(80%)	(90%)	-	-	2	-	-
(70%)	(80%)	-	-	2	-	-
(60%)	(70%)	-	-	-	-	-
(50%)	(60%)	-	-	1	-	-
(40%)	(50%)	2	-	-	-	-
(30%)	(40%)	-	-	1	4	-
(20%)	(30%)	16	4	21	28	1
(10%)	(20%)	596	172	463	340	3
0%	(10%)	1,965	459	363	2,017	4
0%		1,779	349	325	2,930	762
0%	10%	1,075	14	34	887	13
10%	20%	93	4	6	175	2
20%	30%	10	2	-	9	-
30%	40%	3	4	-	12	1
40%	50%	1	-	-	6	-
50%	60%	-	2	-	3	1
60%	70%	-	-	-	7	-
70%	80%	-	1	-	1	-
80%	90%	-	-	3	-	-
90%	100%	-	-	-	-	-
100%		-	-	-	-	-
		5,540	1,011	1,221	6,419	787

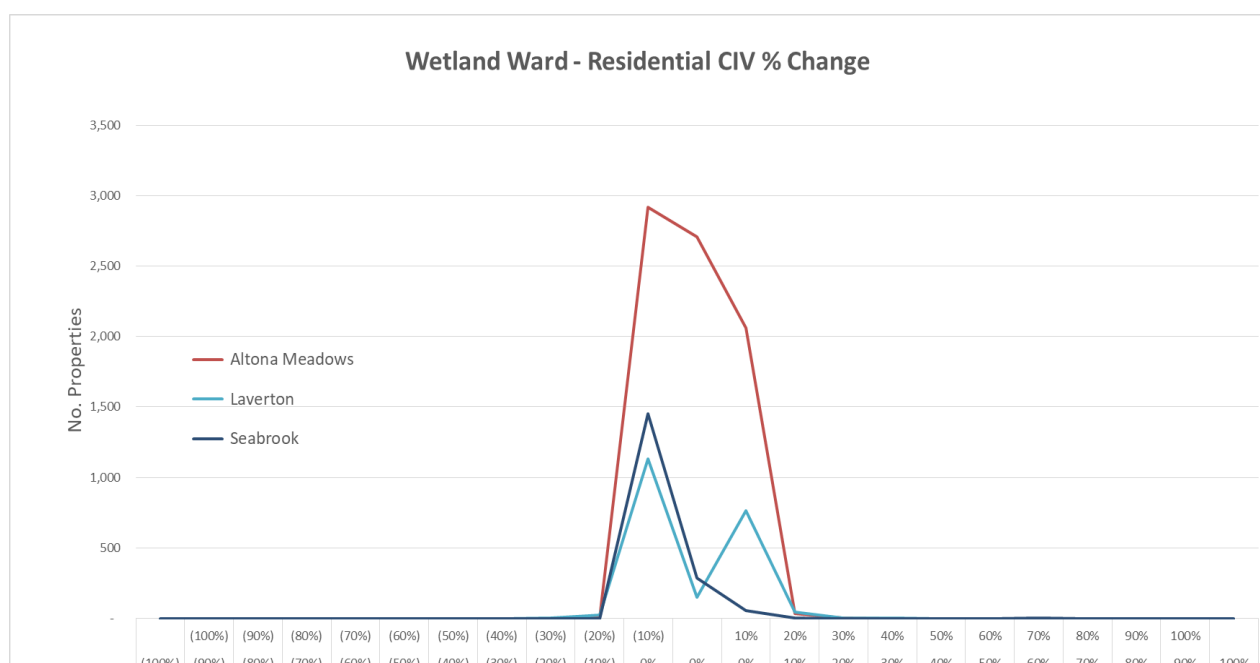


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The following table and graph provides information in relation to the valuation movements for **Residential properties within the Wetlands ward**. This includes the suburbs of Altona Meadows, Laverton and Seabrook.

Valuations changes have largely ranged (99 per cent of properties) between 10 per cent decreases to 10 per cent increases. Less than 1 per cent of properties have decreased in values greater than 10 per cent, whilst 1 per cent of properties have increased by greater than 10 per cent.

Percentage Change		CIV Change Number of Properties		
%	%	Altona Meadows	Laverton	Seabrook
(100%)		-	-	-
(90%)	(100%)	-	-	-
(80%)	(90%)	-	-	-
(70%)	(80%)	-	-	-
(60%)	(70%)	-	-	-
(50%)	(60%)	-	-	-
(40%)	(50%)	-	-	-
(30%)	(40%)	-	-	-
(20%)	(30%)	-	1	-
(10%)	(20%)	6	22	-
0%	(10%)	2,919	1,131	1,451
0%		2,706	148	286
0%	10%	2,062	767	55
10%	20%	33	44	2
20%	30%	1	4	-
30%	40%	-	1	-
40%	50%	-	-	-
50%	60%	-	-	-
60%	70%	-	-	1
70%	80%	-	-	-
80%	90%	-	-	-
90%	100%	-	-	-
100%		-	-	-
		7,727	2,118	1,795



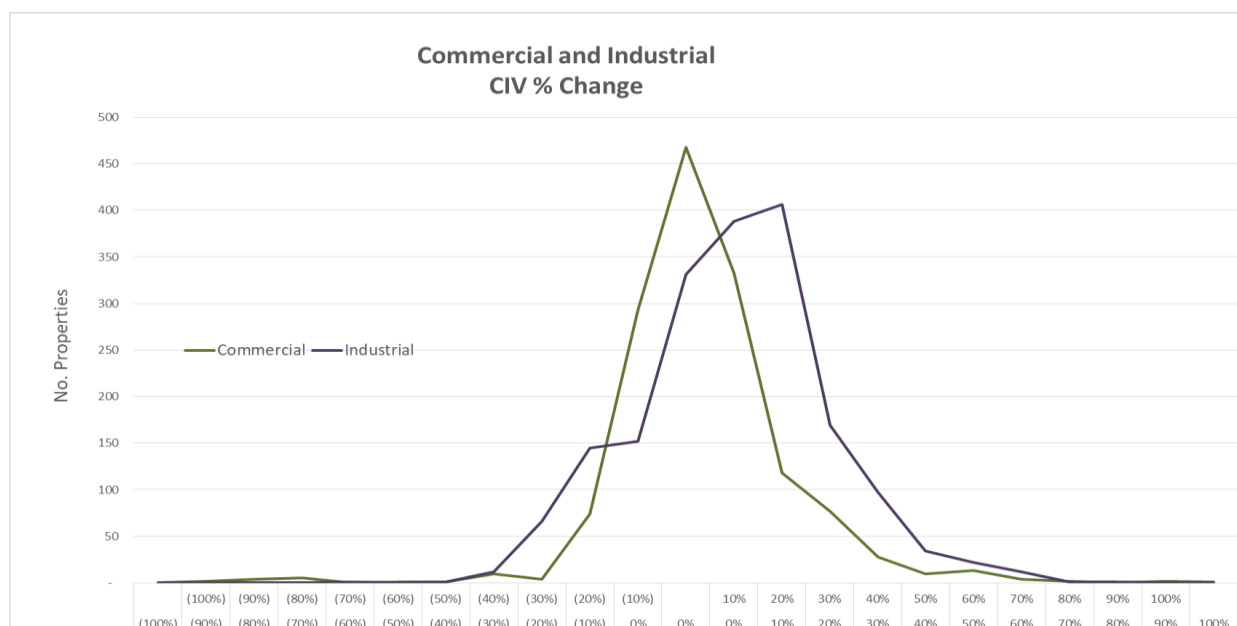
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The following table and graph provides information in relation to the valuation movements for commercial and industrial properties across the municipality.

For **commercial properties** valuations changes have generally ranged (84 per cent of properties) between 10 per cent decreases to 20 per cent increases. About 7 per cent of properties have decreased in values greater than 10 per cent, whilst 9 per cent of properties have increased by greater than 20 per cent.

For **industrial properties** valuations changes have generally ranged (79 per cent of properties) between 10 per cent decreases to 30 per cent increases. About 12 per cent of properties have decreased in values greater than 10 per cent, whilst 9 per cent of properties have increased by greater than 30 per cent.

CIV Change			
Percentage Change		Number of Properties	
%	%	Commercial	Industrial
(100%)		-	-
(90%)	(100%)	2	-
(80%)	(90%)	4	-
(70%)	(80%)	5	-
(60%)	(70%)	-	1
(50%)	(60%)	1	-
(40%)	(50%)	1	1
(30%)	(40%)	10	12
(20%)	(30%)	4	66
(10%)	(20%)	74	145
0%	(10%)	293	152
0%		468	331
0%	10%	333	388
10%	20%	118	406
20%	30%	77	169
30%	40%	28	97
40%	50%	10	34
50%	60%	13	22
60%	70%	4	12
70%	80%	2	1
80%	90%	-	1
90%	100%	2	-
100%		1	-
		1,450	1,838



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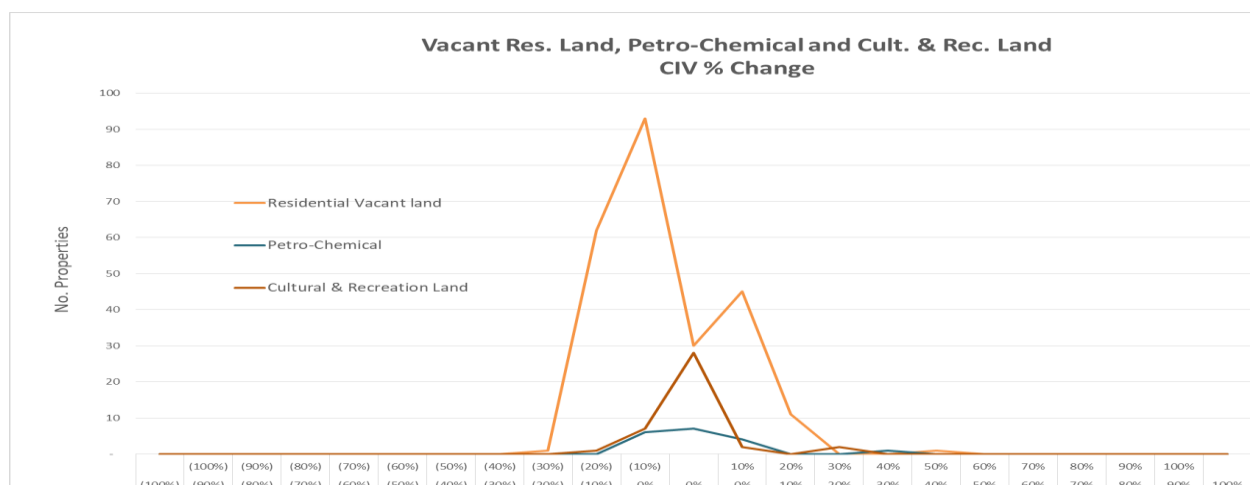
The following graph provides information in relation to the valuation movements for vacant residential land, petro-chemical and cultural and recreational land properties across the municipality.

For **residential vacant land** valuation changes have largely ranged (99 per cent of properties) between 20 per cent decreases to 20 per cent increases. One property has decreased in values greater than 20 per cent, whilst one property has increased by greater than 20 per cent.

For **petro-chemical properties** all but one valuation change has ranged between 10 per cent decreases to 10 per cent increases. One property has decreased by between 30 per cent and 40 per cent.

For **cultural and recreation land** all but two valuation changes have ranged between 10 per cent decreases to 10 per cent increases. One property decreased in value between 10 per cent and 20 per cent, whilst two properties increased in value between 20 per cent and 30 per cent.

Percentage Change		CIV Change Number of Properties		
%	%	Residential Vacant land	Petro- Chemical	Cultural & Recreation Land
(100%)		-	-	-
(90%)	(100%)	-	-	-
(80%)	(90%)	-	-	-
(70%)	(80%)	-	-	-
(60%)	(70%)	-	-	-
(50%)	(60%)	-	-	-
(40%)	(50%)	-	-	-
(30%)	(40%)	-	-	-
(20%)	(30%)	1	-	-
(10%)	(20%)	62	-	1
0%	(10%)	93	6	7
0%		30	7	28
0%	10%	45	4	2
10%	20%	11	-	-
20%	30%	-	-	2
30%	40%	-	1	-
40%	50%	1	-	-
50%	60%	-	-	-
60%	70%	-	-	-
70%	80%	-	-	-
80%	90%	-	-	-
90%	100%	-	-	-
100%		-	-	-
		243	18	40

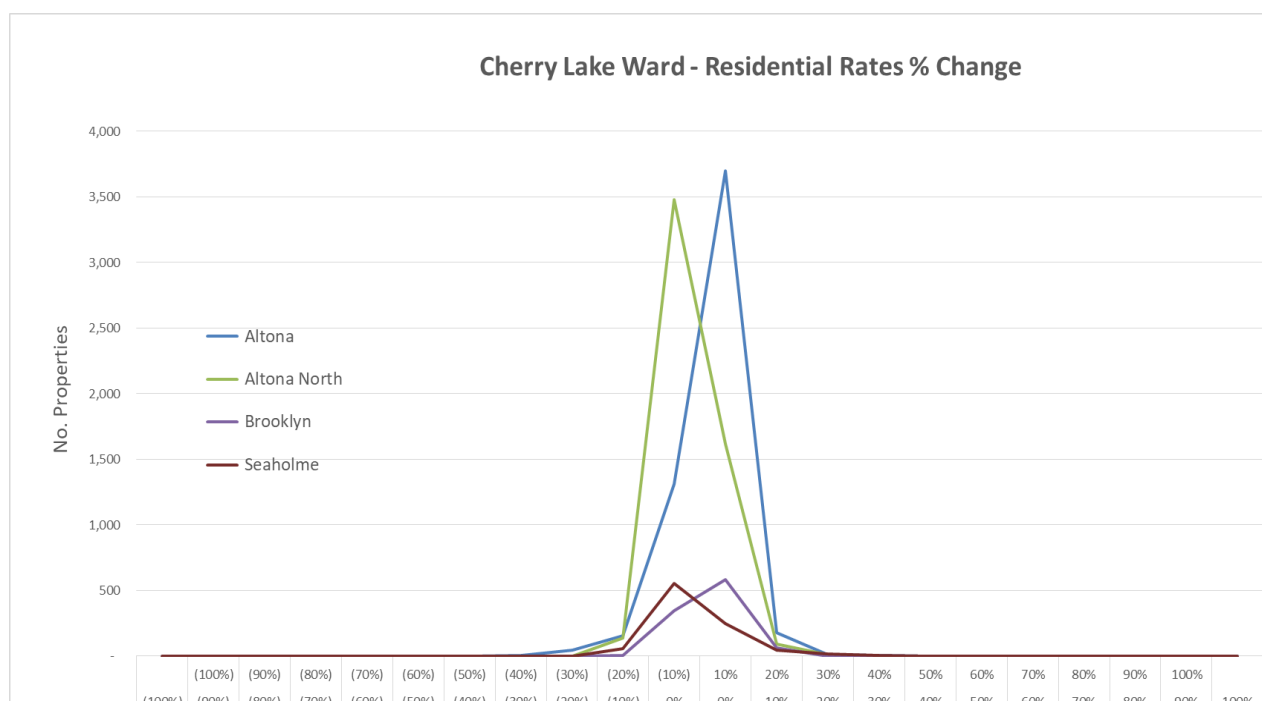


Rate fluctuations

The following table and graph provides information in relation to the general rate movements for **Residential properties within Cherry Lake ward**. This includes the suburbs of Altona, Altona North, Brooklyn and Seaholme.

Rate changes will generally range (94 per cent of properties) between 10 per cent decreases to 10 per cent increases. About 3 per cent of properties will have rate decreases greater than 10 per cent, whilst 3 per cent of properties will have rate increases greater than 10 per cent.

Percentage Change		Rates Change			
%	%	Number of Properties			
		Altona	Altona North	Brooklyn	Seaholme
(100%)		-	-	-	-
(90%)	(100%)	-	-	-	-
(80%)	(90%)	-	-	-	-
(70%)	(80%)	-	-	-	-
(60%)	(70%)	-	-	-	-
(50%)	(60%)	-	-	-	-
(40%)	(50%)	-	-	-	-
(30%)	(40%)	5	-	-	-
(20%)	(30%)	47	-	-	-
(10%)	(20%)	153	136	8	58
0%	(10%)	1,312	3,483	346	556
0%		-	-	-	-
0%	10%	3,699	1,614	581	245
10%	20%	175	90	63	47
20%	30%	14	9	1	15
30%	40%	3	-	2	7
40%	50%	-	-	-	2
50%	60%	1	-	-	-
60%	70%	-	-	-	-
70%	80%	-	-	-	-
80%	90%	-	-	-	-
90%	100%	1	-	-	-
100%		2	-	-	-
		5,412	5,332	1,001	930

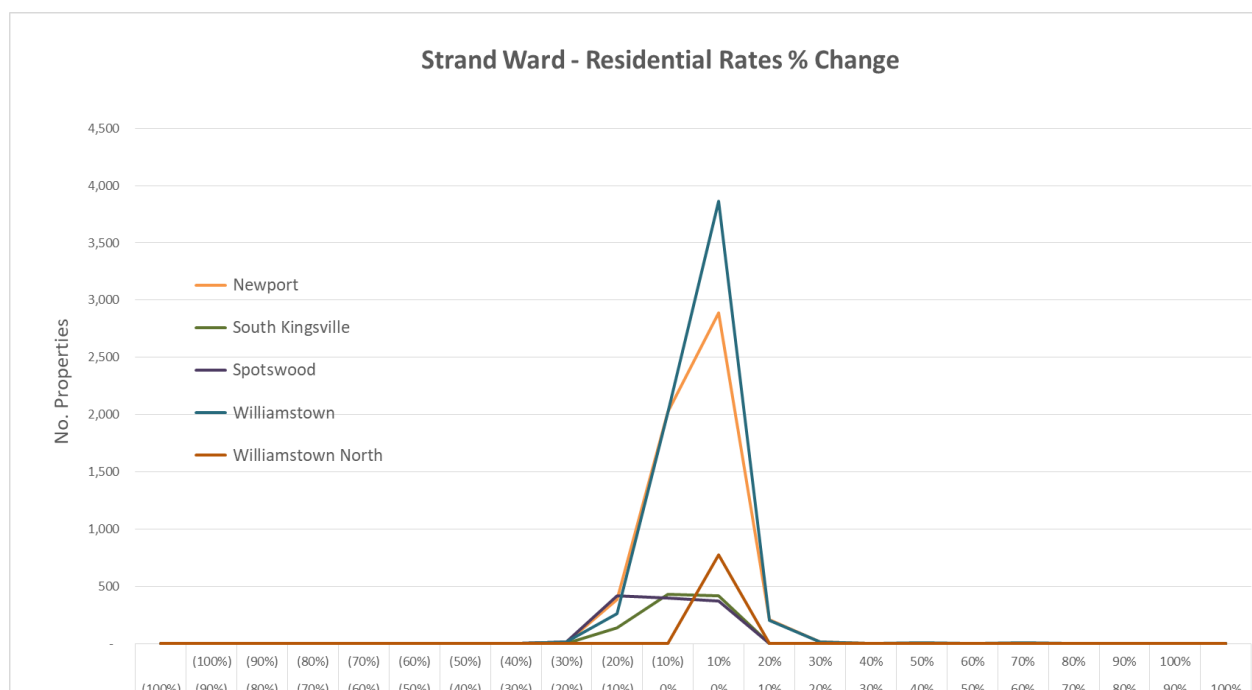


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The following table and graph provides information in relation to the general rate movements for **Residential properties within Strand ward**. This includes the suburbs of Newport, South Kingsville, Spotswood, Williamstown and Williamstown North.

Rate changes will generally range (89 per cent of properties) between 10 per cent decreases to 10 per cent increases. About 8 per cent of properties will have rate decreases greater than 10 per cent, whilst 3 per cent of properties will have rate increases greater than 10 per cent.

Percentage Change		Rates Change Number of Properties				
%	%	Newport	South Kingsville	Spotswood	Williamstown	Williamstown North
(100%)		-	-	-	-	-
(90%)	(100%)	-	-	-	-	-
(80%)	(90%)	-	-	2	-	-
(70%)	(80%)	-	-	2	-	-
(60%)	(70%)	-	-	-	-	-
(50%)	(60%)	-	-	-	-	-
(40%)	(50%)	2	-	1	-	-
(30%)	(40%)	-	-	-	4	-
(20%)	(30%)	10	1	14	18	1
(10%)	(20%)	385	141	419	263	3
0%	(10%)	2,028	433	401	2,022	3
0%		-	-	-	-	-
0%	10%	2,886	421	373	3,861	776
10%	20%	210	5	6	207	1
20%	30%	15	3	-	15	1
30%	40%	1	4	-	5	1
40%	50%	2	-	-	13	-
50%	60%	1	2	-	1	-
60%	70%	-	-	-	9	1
70%	80%	-	-	-	-	-
80%	90%	-	1	3	1	-
90%	100%	-	-	-	-	-
100%		-	-	-	-	-
		5,540	1,011	1,221	6,419	787

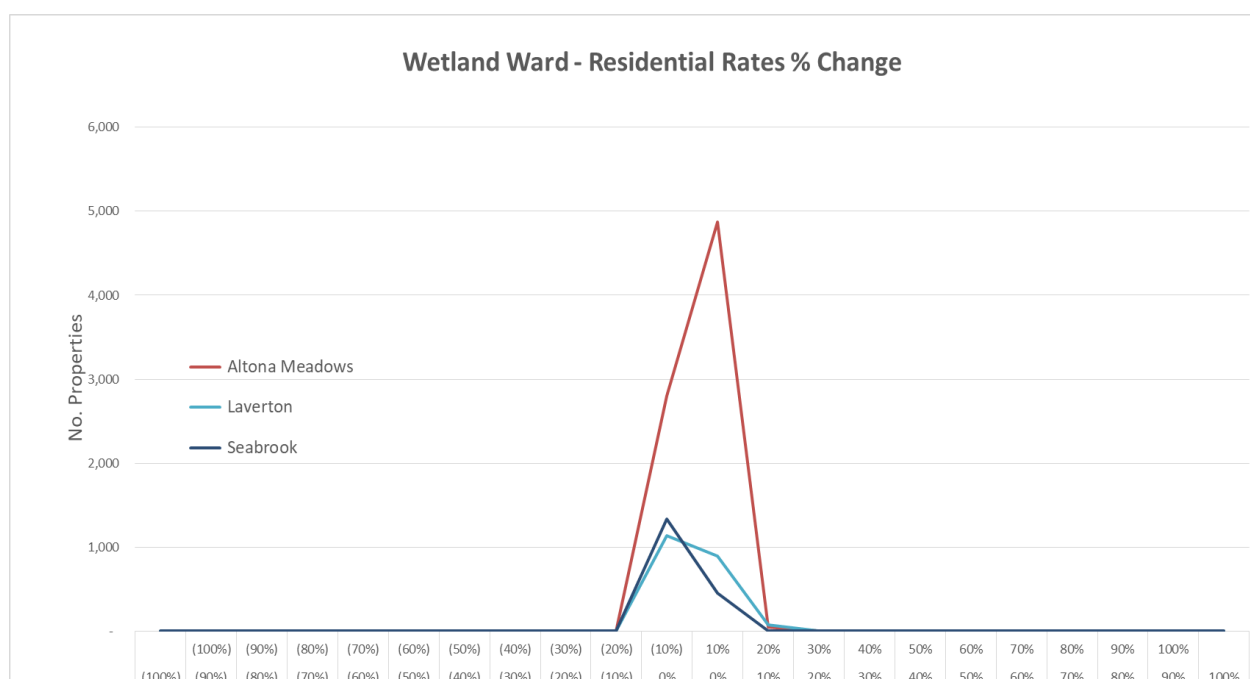


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The following table and graph provides information in relation to the general rate movements for **Residential properties within the Wetlands ward**. This includes the suburbs of Altona Meadows, Laverton and Seabrook.

Rate changes will largely range (99 per cent of properties) between 10 per cent decreases to 10 per cent increases. Less than 1 per cent of properties will have rate decreases greater than 10 per cent, whilst 1 per cent of properties will have rate increases greater than 10 per cent.

Percentage Change		Rates Change		
		Number of Properties		
%	%	Altona Meadows	Laverton	Seabrook
(100%)		-	-	-
(90%)	(100%)	-	-	-
(80%)	(90%)	-	-	-
(70%)	(80%)	-	-	-
(60%)	(70%)	-	-	-
(50%)	(60%)	-	-	-
(40%)	(50%)	-	-	-
(30%)	(40%)	-	-	-
(20%)	(30%)	-	1	-
(10%)	(20%)	2	3	-
0%	(10%)	2,817	1,135	1,345
0%		-	-	-
0%	10%	4,858	900	445
10%	20%	49	72	4
20%	30%	-	6	-
30%	40%	1	1	-
40%	50%	-	-	-
50%	60%	-	-	-
60%	70%	-	-	1
70%	80%	-	-	-
80%	90%	-	-	-
90%	100%	-	-	-
100%		-	-	-
		7,727	2,118	1,795



Hobsons Bay City Council – Proposed Rating Strategy 2020-21

The following table and graph provides information in relation to the general rate movements for commercial and industrial properties across the municipality.

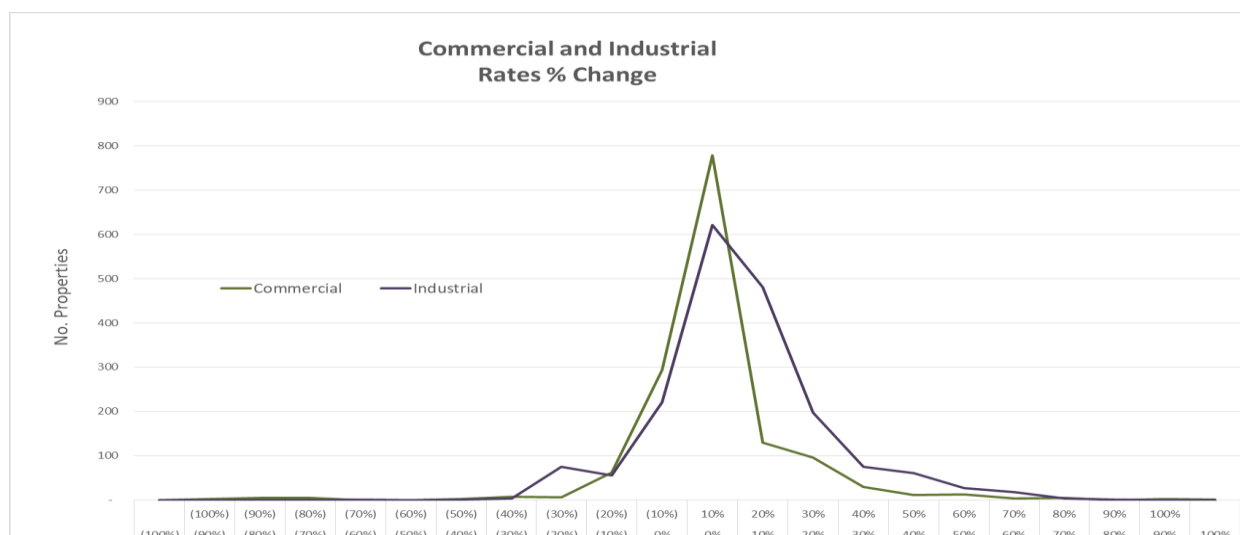
Commercial property rate changes will generally range between (83 per cent of properties) 10 per cent decreases to 20 per cent increases.

About 6 per cent of properties will have rate decreases greater than 10 per cent, whilst 11 per cent of properties will have rate increases greater than 20 per cent.

Industrial property rates will generally range between (72 per cent of properties) 10 per cent decreases to 20 per cent increases.

About 7 per cent of properties will have rate decreases greater than 10 per cent, whilst 11 per cent will have rate increases between 20 per cent and 30 per cent. A further 10 per cent of properties will have rate increases above 30 per cent.

Rates Change			
Percentage Change		Number of Properties	
%	%	Commercial	Industrial
(100%)		-	-
(90%)	(100%)	2	-
(80%)	(90%)	4	-
(70%)	(80%)	5	-
(60%)	(70%)	-	1
(50%)	(60%)	-	-
(40%)	(50%)	2	1
(30%)	(40%)	7	3
(20%)	(30%)	6	75
(10%)	(20%)	62	55
0%	(10%)	294	221
0%		-	-
0%	10%	781	621
10%	20%	128	481
20%	30%	96	199
30%	40%	29	73
40%	50%	11	60
50%	60%	13	27
60%	70%	3	17
70%	80%	4	3
80%	90%	-	1
90%	100%	2	-
100%		1	-
		1,450	1,838



Hobsons Bay City Council – Proposed Rating Strategy 2020-21

The following table and graph provides information in relation to the general rate movements for vacant residential land, petro-chemical and cultural and recreational properties across the municipality.

Residential vacant land rate changes will generally range between (89 per cent of properties) 10 per cent decreases to 10 per cent increases. About 5 per cent of properties will have rate decreases greater than 10 per cent and 5 per cent of properties will have rate increases greater than 10 per cent.

Petro-chemical property rates will generally increase by up to 10 per cent. One property's rates will increase between 40 and 50 per cent.

Cultural and recreation land rates will generally range between 10 per cent increase by up to 10 per cent. One property's rates will decrease between 10 per cent and 20 per cent and two property's rate will increase between 20 per cent and 30 per cent.

Percentage Change		Rates Change Number of Properties		
%	%	Residential Vacant land	Petro- Chemical	Cultural & Recreation Land
(100%)		-	-	-
(90%)	(100%)	-	-	-
(80%)	(90%)	-	-	-
(70%)	(80%)	-	-	-
(60%)	(70%)	-	-	-
(50%)	(60%)	-	-	-
(40%)	(50%)	-	-	-
(30%)	(40%)	-	-	-
(20%)	(30%)	1	-	-
(10%)	(20%)	12	-	1
0%	(10%)	142	3	7
0%		-	-	-
0%	10%	75	14	30
10%	20%	11	-	-
20%	30%	1	-	2
30%	40%	-	-	-
40%	50%	1	1	-
50%	60%	-	-	-
60%	70%	-	-	-
70%	80%	-	-	-
80%	90%	-	-	-
90%	100%	-	-	-
100%		-	-	-
		243	18	40

