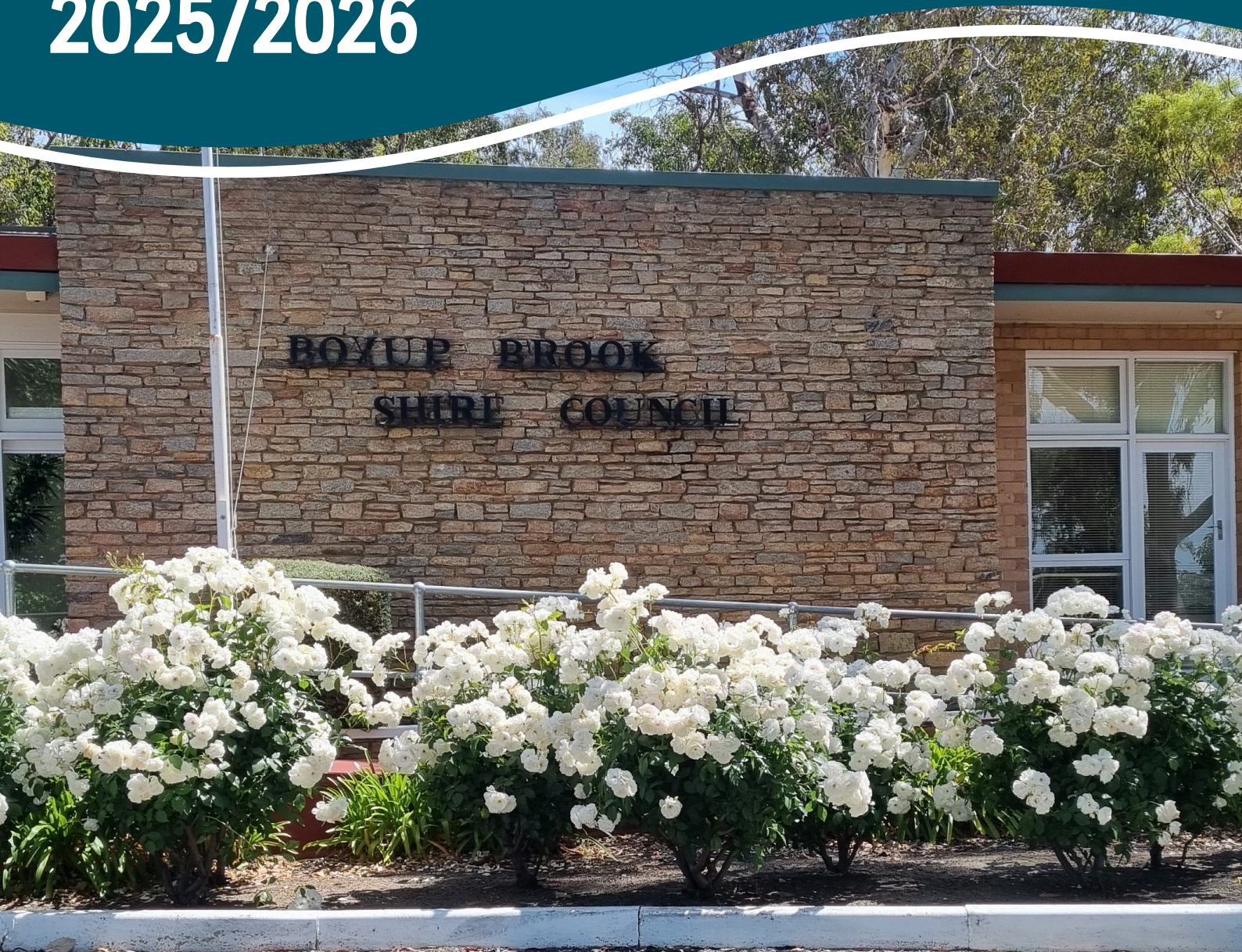


# RATING METHODOLOGY AND DIFFERENTIAL RATING PROPOSAL 2025/2026

Attachment 6.1.1A



## Statement of Objects and Reasons

For public inspection (Section 6.36 of the Local Government Act 1995)

[www.boyupbrook.wa.gov.au](http://www.boyupbrook.wa.gov.au)



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## Introduction

Local Government rating is regulated through Sections 6.28 to 6.82 of the *Local Government Act 1995* (the Act). All land within the local government district is rateable land with the exception of land as specified in Section 6.28 of the Act.

The valuation basis of local government rates is the improved value (UV) for land used predominately for rural purposes, and gross rental value (GRV) for land used predominately for non - rural purposes. Local governments set a rate in the dollar in order to achieve rating equity, and to raise the revenue required to meet their projected shortfalls.

Local Governments can use differential rating; minimum payments, specified area rates, service charge, discounts, and concessions to adjust the rates burden. Local government rates are a property tax based on land or rental value and broadly reflect "the ability to pay". The rates imposed are not a fee for service.

## LAND VALUATIONS IN WESTERN AUSTRALIA

The main legislation for the valuation of land relevant to this review is as follows:

- The *Valuation of Land Act 1978*: and
- The *Local Government Act 1995*.

## THE VALUATION OF LAND ACT 1978

The *Valuation of Land Act 1978* provides for the valuation of land in Western Australia.

The Valuer General's Guide to Rating and Taxing Values describes the Valuer General's role in providing valuations used by rating and taxing authorities, in accordance with the provisions of the *Valuation of Land Act 1978* (the VLA). The VLA empowers the Valuer General to conduct general valuations based on Unimproved Values (UV) and Gross Rental Value (GRV).

## Unimproved Land Values (UV's)

A new Unimproved Value (UV) is determined each year for all land within the state and comes into force on 30<sup>th</sup> June each year. UV is defined in the *Valuation of Land Act 1978*, and in some cases, it is a statutory formula. As a broad guide the following applies:

- Within a Townsite

For land situated within a townsite the UV is the site value of the land. In general, this means the value of the land as if it were vacant with no improvements except merged improvements. Merged improvements relate to improvements such as clearing draining and tilling.

- Outside a Townsite

The UV of land outside a townsite is valued as if it had no improvements. In this case, the land is valued as though it remains in its original, natural state, although any land degradation is taken into account.

If the UV cannot reasonably be determined on this basis, it is calculated as a percentage of the value of the land as if it has been developed to a fair district standard, but not including buildings. This percentage is described (where it applies) by Valuer General from year to year.

- Exceptions

There are certain exceptions to the above for which the *Valuation of Land Act 1978* provides statutory valuation calculations for UV based on formula, for example a fixed rate per hectare, or a multiple of the annual rent.

These exceptions include mining tenements, leases under the *Land Administration Act 1997* for the purpose of grazing, leases under agreement acts, and land held under the *Conservation and Land Management Act 1984*.

- UV Valuation Methodology

Market based UV's are determined by reference to the land market at the date of valuation. All sales relevant to the predetermined date of valuation are investigated and where considered necessary, the parties interviewed.

Unsuitable sales, for example between related parties, or those with special circumstances, are discarded. By this process fair and reasonable criterion is established for the fixing of values.

### Gross Rental Values (GRV's)

The primary definition of GRV under the *Valuation of Land Act 1978* is as follows:

GRV means the gross annual rental that the land might reasonably be expected to realise if let on a tenancy from year to year, upon condition that the landlord is liable for all rates, taxes and other charges thereon, and the insurance and other outgoings necessary to maintain the value of the land.

A GRV is determined on the basis that the rental includes outgoings such as rates and other property expenses.

As most commercial rentals are negotiated net of outgoings, these need to be added to the net rental to equate to the statutory definition.

The introduction of the goods and services tax (GST) impacted on the determination of GRV. Where property rental payments are subject to GST, they represent a tax payable by the property owner, and as such must be included in the Gross Rental Value.

Where an annual rental cannot reasonably be determined, then the GRV shall be the assessed value. Assessed value is defined in the *Valuation of Land Act 1978* as set percentage of capital value, currently fixed by regulation at 5%.

For example, vacant rental land for which no rental value can be determined is currently valued on the basis of 5% of its total capital value. Capital Value is defined as the capital amount from which an estate of fee simple, in the land might reasonably be expected to realise upon sale, provided that where the capital value of land cannot be reasonably determined on such basis, the capital value of such land shall be the sum of first, the unimproved value of the land, and secondly the estimated replacement cost of improvements to the land.

Land used for residential purpose only must be valued on the basis of rental value. Any other land with a relatively low rental value in comparison to its capital value may be valued as if it were vacant land.

- GRV Valuation Methodology

A data base of rental evidence is assembled from information obtained from property managers a, owners, and other sources.

A schedule of properties rented at the date of valuation is prepared for the area to be valued.

The rented properties are inspected the rent analysed (for example deductions for furniture include in the letting)

Unsuitable lettings, such as those between related parties, are discarded so that the final list is acceptable as the basis for the determination of fair gross rentals, as illustrated by actual market dealings.

From the analysis of actual rentals, the fair gross rental of each property is established, after making allowances for any special features or detriments.

The GRV normally represents the annual equivalent of fair weekly rental. For instance, a GRV of \$10,400 represents a weekly rental of \$200.

## **LOCAL GOVERNMENT ACT 1995 – RATING PROVISIONS**

The *Local Government Act 1995* sets out the basis on which differential general rates may be imposed.

Section 6.32 (1) of the Local Government Act 1995 states:

- (1) When adopting the annual budget, a local government -
  - (a) in order to make up the budget deficiency, is to impose a general rate on rateable land within its district, which rate may be imposed either -
    - (i) Uniformly; or
    - (ii) Differentially.



## Differential General Rates

### 6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics -
  - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
  - (b) a purpose for which the land is held or used as determined by the local government; or
  - (c) whether or not the land is vacant land; or
  - (d) any other characteristic or combination of characteristics prescribed.
- (2) Regulations may -
  - (a) specify the characteristics under subsection (1) which a local government is to use; or
  - (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.
- (5) A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

## Minimum Payments

### 6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than -
  - (a) 50% of the total number of separately rated properties in the district; or
  - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of -
  - (a) the number of separately rated properties in the district; or
  - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories -
  - (a) to land rated on gross rental value; and
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.





## DIFFERENTIAL RATING – WESTERN AUSTRALIA

Section 6.33 of the local Government Act 1995 allows local governments to impose differential general rates to shift the revenue raising effort to certain sectors of the community to maintain equity based on the level of services provided by Shire. Local Governments could differentially rate based on the purpose the land is held or used for, or a combination of zoning/locality, and the purpose the land is held or used for.

Changing to differential general rating based on the characteristic of the purpose the land is held or used for allows local governments to offer different rates in the dollar to the different groups.

## DIFFERENTIAL RATING – SHIRE OF BOYUP BROOK

The Shire of Boyup Brook currently uses a Uniform General Rating model, where all properties in a valuation category are rated using the same rate in the dollar and the same minimum payment. The table below outlines the valuation categories, along with the rate in the dollar and minimum payment imposed for 2024/2025 financial year.

Rate Category	Rate in the dollar	Minimum Payment
<b>Gross Rental Values (GRV)</b>		
GRV General	0.16956	\$1,262
<b>Unimproved Values (UV)</b>		
UV General	0.004873	\$1,142

The Shire of Boyup Brook proposes to change its rating basis to a Differential General Rating model, based on the categories outlined in the table below.

Rate Category	Purpose land held or used for
<b>Gross Rental Values (GRV)</b>	
GRV General	Land used for non-rural purposes, including residential, rural-residential, commercial and industrial.
<b>Unimproved Values (UV)</b>	
UV General	Land held or used for broadacre farming, rural and special rural-residential, commercial, industrial or mining.
UV Plantations	Land held or used for plantation purposes.

The table below outlines the proposed differential rating categories, along with the rate in the dollar and minimum payment proposed to be imposed for 2025/2026.

Rate Category	Rate in the dollar	Minimum Payment
GRV General	0.113911	\$1,350
UV General	0.004313	\$1,222
UV Plantations	0.006469	\$1,833

(\*\*NOTE: Council when adopting the annual budget may vary the above proposed rate in the dollar and minimum payment.)

## Objects and Reasons for Differential Rates

The following objects and reasons for the differential rating categories:

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

#### ▪ GRV – General

The objective of this category is to apply a differential general rate and minimum payment to land zoned or used or held for residential, industrial, commercial and special rural purposes and to ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents. This category is to act as the Shire's base differential rate and minimum payment by which all other GRV rated properties are assessed and have a different demand on Shire services and infrastructure.

The table below provides comparative information between the 2024/2025 rating year and the proposed 2025/2026 rating year.

Description	2025/26	2024/25
Proposed rate in the dollar	0.113911	0.169560
Minimum payment rate	\$1,350	\$1,262
Number of rateable assessments	356	354
Average rates per assessment	\$1,969	\$1,848
Average valuation	\$16,394	\$10,404
Average percentage change in valuation	58%	



## Differential Rates – Unimproved Valuations

### UV – General

The objective of this category is to apply a base differential general rate to land zoned or used or held typically for bona-fide broadacre farming UV rural, UV mining tenements, UV rural townsite properties used or held for residential, industrial or commercial purposes, and UV Special Rural properties used or held for rural residential purposes, to ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents. This category is to act as the Shire's base differential rate by which all other UV rated properties are assessed.

The reason for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services, and facilities throughout the Shire.

The table below provides comparative information between the 2024/2025 rating year and the proposed 2025/2026 rating year.

Description	2025/26	2024/25
Proposed rate in the dollar	0.004313	0.004873
Minimum payment rate	\$1,222	\$1,142
Number of rateable assessments	937	922
Average rates per assessment	\$3,402	\$3,226
Average valuation	\$738,765	\$621,127
Average percentage change in valuation	19%	

### UV - Plantation

The objective of this category is to apply a differential general rate and minimum payment to land used or held for the purpose of plantations within the local government.

The proposed rate is comparatively higher when compared to the UV-General category on the basis that plantations require additional ongoing maintenance and renewal of the road network that services this land use, along with additional costs associated with monitoring of land use/environmental impacts compared to UV General properties.

Description	2025/26	2024/25
Proposed rate in the dollar	0.006469	0.004870
Minimum payment rate	\$1,833	\$1,142
Number of rateable assessments	41	41
Average rates per assessment	\$7,590	\$4,821
Average valuation	\$1,169,244	\$986,000
Average percentage change in valuation	19%	

For comparative purposes, in 2024/2025 plantation properties were levied \$197,645 in rates, as part of the UV-General category.

In 2025/2026 \$311,187 is proposed to be raised from plantation properties.

## Submissions

Submissions are invited from Electors and Ratepayers with respect to the proposed differential rate and are to be received no later than **4:00pm Wednesday 4 June 2025**.

Please note that all submissions will become a public record. However, the Shire will not release your personal details if a written request to withhold these details is received.

Submissions by Electors or Ratepayers in respect of the proposed Differential Rates and Minimum Payments must be made either via email or in writing, addressed and clearly marked as follows:

Submission – Proposed Differential Rating 2025/2026  
Chief Executive Officer



shire@boyupbrook.wa.gov.au

**or**



PO Box 2  
Boyup Brook WA 6244

**or**



55 Abel Street, Boyup Brook WA 6244





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4 June 2025

Chief Executive Officer  
[shire@boyupbrook.wa.gov.au](mailto:shire@boyupbrook.wa.gov.au)

## **Submisison – Proposed Differential Rating 2025/2026**

### **Introduction**

PF Olsen (Aus) Pty Ltd (PF Olsen) is an agent and authorised manager for landholders in the Shire of Boyup Brook. Our clients include Simcoa, Bunbury Treefarm Project (a joint venture between Nippon Paper Resources and Mitsui) and The Trust Company (Australia) Limited as trustee for Forestry Investment Trust.

We object to your proposal to increase the proposed rate in the dollar by 32.8%. The stated reasoning of ongoing maintenance and renewal of the road network, and additional costs associated with monitoring land use and environmental impacts has not been justified. This point was further confirmed in discussion with the Shire employees.

We understand in communications with the Shire that it sees the forestry industry as a threat to the future of their community, however without the provision of sufficient justification or a unified approach there is little we can do to assist in resolving this concern. It could be suggested that the steps taken by the council promotes a more perverse outcome through the potential redistribution of land to a government corporate that may not be eligible to pay the rates proposed by the Shire.

We ask that you look to implement steps to develop the relationship with the industry to maximise the returns to all stakeholders within the Shire.

## **Submission**

### **1. Objection**

PF Olsen formally objects to the application of higher differential general rates on land used for tree plantations compared with general agricultural land within the Shire of Boyup Brook and respectfully request that your office refuses to approve the current proposed increases to differential rating category that disproportionately burdens landowners engaged in plantation forestry. The following outlines reasoning for our objection.

### **2. Discrimination Against a Legitimate Land Use**

Tree plantations are a lawful and valuable form of primary production. They support the following:

- long-term environmental benefits, including carbon sequestration, enhanced biodiversity and soil protection. These benefits can be substantiated via long-term monitoring projects that underpin our third party audited and certified forest management systems.
- local and regional employment.
- diversification and sustainability of the agricultural economy.
- resourcing of timber for local markets that contribute to maintaining economical and sustainable construction within the Shire.

Applying higher rates to land used for plantation forestry compared to broadacre farming, without evidence of increased service demand or cost to council, constitutes discriminatory treatment of a bona fide agricultural use.

### **3. Lack of Justification**

Plantation land does not generally require greater services than other agricultural enterprises. In fact, plantations management often:

- Reduces average road use throughout the full planation life cycle as opposed to the alleged increased burden on local roads. Our practice and policy is to actively consult with affected stakeholders prior to any harvesting operations and directly address any issues and concerns. This has included direct contributions to upgrade or repair damage to shire roads.
- Requires minimal waste, health, or recreational services.
- Occupie large, low-density parcels, which cost less to service.
- Lowers costs associated with monitoring of land use/environmental impacts as we hold voluntary certification against both internationally recognised certification schemes for Sustainable Forest Management (FSC and RW/PEFC). This means that we are independently audited twice every year to ensure compliance with all relevant laws and standards.



- Supplements local fire response capabilities. We actively cooperate with local brigades and where possible contribute equipment to support the effectiveness of their valuable services.

A higher differential rate suggests an increased burden on local government infrastructure or services relative to other industries, which is not supported by objective evidence.

The language used in the statement of objects and reasons confers an apparent bias. The term “bona-fide broadacre farming” implies that plantation forestry is neither farming nor bona-fide. On the contrary, plantation management involves tilling the soil, applying fertiliser, managing weeds, planting tree crops and then continued monitoring of crop health for the life of the plantation. The skills and knowledge applied are analogous with other broadacre cropping. The main differences are that less fertiliser and chemical are applied per hectare and soil cultivation occurs less frequently.

The statement of objects and reasons does not provide any supporting information, and no reasonable decision maker could justify the proposed 32.4% increase on the evidence supplied in the public domain, particularly when compared against the 12% decrease to other agricultural land.

#### **4. Policy Inconsistency and Economic Harm**

Differential rates targeting plantation land create:

- Policy uncertainty for investors in rural industries.
- A competitive disadvantage for forestry compared to other agricultural activities.
- Potential disincentives for long-term sustainable land use.

Such measures will undermine the State’s strategic goals on climate resilience, regional development, and responsible land stewardship.

#### **5. Inefficient to administer**

Our understanding is that the shire proposes to levy the differential rate on all rural land with greater than 10 hectares of plantation. This will create an increased burden on the shire to identify land that is subject to the differential levy and maintain its data system so that it has current information about the location of plantations.

It is also unclear how the rate will be applied to land that has a mixture of plantation and traditional broadacre farming. The process of deciding the appropriate rate to applied mixed use land will be burdensome to administer and likely to lead to many objections and appeals.

## 6. Conclusion

We urge you to:

- Decline approval for any proposed differential rate that targets tree plantations without a clear, evidence-based rationale.
- Encourage local governments to recognise the environmental and economic contribution of plantation forestry.
- Ensure rating practices are consistent, equitable, and aligned with State land use and development policy.
- Take steps to build a positive relationship with the forestry industry.

In addition to the reasons outlined above we also draw your attention to the submission from FIFWA and record our support for this submission.

We thank you for considering this submission and would welcome the opportunity to discuss this issue further and provide supporting data or examples as required.

Best Regards

A handwritten signature in black ink, appearing to read 'S. Tutton', with a stylized flourish at the end.

**Stewart Tutton**

*Regional Manager, PF Olsen (Aus) Pty Ltd*



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Mr Leonard Long  
CEO Shire of Boyup Brook  
PO Box 2  
BOYUP BROOK WA 6244

By email: [shire@boyupbrook.wa.gov.au](mailto:shire@boyupbrook.wa.gov.au)

Dear Leonard,

### **SUBMISSION 2025/2026 Differential Rates**

The Forest Industries Federation of WA (FIFWA) is the peak industry association for the timber industry in Western Australia. Our membership includes all the major companies and businesses that operate in the WA timber industry, including commercial plantation growers and managers, harvest and haulage operators and timber processors in both plantation and native timber industry sectors.

We welcome this opportunity to provide comment on the Shire's proposed 2025/2026 differential rates for UV Plantations.

The Shire proposes to impose a proposed rate in the dollar of 0.006469 (up from 0.004870 imposed in 2024/25) and a minimum payment for UV Plantations of \$1,833 (up from the minimum payment last financial year of \$1,142). The proposed differential rate will generate an increase in revenue from plantations of 60.5% for those on the minimum payment rate or 31% for those above the minimum payment rate. By any definition this is a considerable impost on plantations and in our respectful submission, an unjustified increase. At the same time the UV General classified properties will see a decrease of 12% for those properties whose rates are above \$1,222.

State Planning Policy 2.5 – Rural Planning provides plantations (or tree farming, being the term used in the document) “is supported and encouraged on rural land”. During Budget Estimates in the Legislative Council on 23 June 2022, the then Minister for Agriculture, the Hon Alannah MacTiernan MLC said, “growing wood for timber is an agricultural pursuit like any other”. This position has been reiterated by the current Minister for Agriculture, the



Hon Jackie Jarvis MLC on many occasions. The proposal to apply a differential rate and in essence a higher rate to plantations than other agricultural pursuits is not supported by the planning legislative framework or State Government policy.

The Shire's *Rating Methodology and Differential Rating Proposal 2025/2026 Objects and Reasons* provides very little explanation of the Shire's reasons for imposing a higher rate in the dollar on plantations.

The document states the reason for the proposed differential rate as being:

“plantations require additional ongoing maintenance and renewal of the road network that services this land use, along with additional costs associated with monitoring of land use/environment impacts compared to UV General properties” (*being other agricultural pursuits*)

At the Special Council meeting held on 9 May 2025 to advertising the proposed differential rates, the following reasons for the UV Plantations differential rate were provided:

- Shire has additional administrative costs associated with plantations, which include:
  - Planning applications
  - Inspection of water tanks
  - Inspection of fire vehicles
  - Inspection of fire breaks
    - The quantum and frequency of the additional administrative costs was not detailed.
    - The nexus between the additional administrative costs and plantations was not established or articulated.
- Shire has additional road maintenance and renewal costs
  - The quantum and frequency of the additional road maintenance and renewal costs was not detailed.
  - The nexus between the additional road maintenance and renewal costs and plantations was not established or articulated.

FIFWA respectfully submits that in the absence of supporting evidence of the higher administrative and roading costs (in particular, information on the quantum of the additional costs and calculations to support these statements) and evidence of a direct causal link with plantations, the Shire has not met its statutory obligation to provide reasons.

With respect to each of the stated reasons, FIFWA submits the following further comments:

- **Additional administrative costs – planning applications**  
All proponents seeking to establish a plantation are required to lodge a development application with the Shire together with a sliding development application fee depending on the scale of the project/development. This fee is set by the Shire and is non-negotiable. The development application fee imposed by the Shire is for the purpose of meeting the Shire's administrative costs in processing the development application.

Charging a development application fee for administrative costs while also arguing a reason for the plantation differential rate is the additional administrative costs with planning applications is double dipping and manifestly unjust. No such differential rate impost has been imposed on other development applications. No evidence has been provided by the Shire to show additional planning application costs are incurred by plantations as opposed to other developments. For these reasons, FIFWA respectfully submits that the reason stated by the Shire is not substantiated or justified.

Furthermore, if it is the Shire's view that the development application fee does not adequately meet the Shire's associated costs with progressing planning applications, FIFWA respectfully submits that the appropriate course is for the Shire to reviews its development application fees, not impose a differential rate on plantations only to recover this cost.

- **Additional administrative costs – inspection of water tanks**

Industry advice to FIFWA is that the Shire does not conduct inspections of its water tanks. No information has been provided by the Shire on the need for the inspections, the frequency of the inspections or the costs of the inspections. In the absence of such information, FIFWA respectfully submits the Shire has failed to substantiate this reason for the differential rate.

Further, if it is the Shire's practice to inspect water tanks on all properties with water tanks, then this cost is best recovered through the implementation of a water tank inspection fee, not by applying a differential rate on plantations only.

Furthermore, the Shire has not provided information on the inspection cost, the frequency of inspections and why it is that the Shire incurs an additional cost with respect to inspecting plantation water tanks as opposed to inspecting water tanks for other agricultural and business pursuits. In the absence of this information being provided, FIFWA respectfully submits the reason stated by the Shire is unsubstantiated or unjust.

- **Additional administrative costs – inspection of fire vehicles**

Industry advice to FIFWA is that the Shire does not conduct inspections of its fire vehicles. FIFWA respectfully submits the Shire has no statutory duty to inspect private fire vehicles. No information has been provided by the Shire on the need for the inspections, the Shire's statutory duty to inspect, the frequency of the inspections or the cost of the inspections. In the absence of such information, FIFWA respectfully submits the Shire has failed to substantiate this reason for the differential rate.

Further, if it is the Shire's duty/practice to inspect fire vehicles, it follows that this duty/practice would apply inspection of all private fire vehicles regardless of the agricultural or business pursuit. This cost is best recovered through the implementation of a fire vehicle inspection fee and applied to inspection of all private fire vehicles, not by applying a differential rate on plantations only.

Furthermore, the Shire has not provided information on the inspection cost, the frequency of the inspections and why the Shire incurs an additional cost with respect to inspecting plantation fire vehicles, yet no additional cost is incurred inspecting other private fire vehicles. In the absence of this information being provided, FIFWA respectfully submits the reason stated by the Shire is unsubstantiated and unjust.

- **Additional administrative costs – inspection of fire breaks**

Industry understands the Shire has a statutory obligation to inspect fire breaks however this statutory obligation applies to all rural properties not just plantations. No information has been provided by the Shire on why the inspection of plantation fire breaks incurs an additional cost to the Shire over and above the inspection of firebreaks on other properties/agricultural and business pursuits and/or why the additional administrative cost of such inspections (if any applies) should be recovered from plantations only.

If there is an additional administrative cost to the Shire to inspect fire breaks, FIFWA respectfully submits this is best achieved by imposing a fire break inspection fee and applying it equally to all properties, regardless of the agricultural or business pursuit. It is manifestly unjust to impose a differential rate on plantations only as a means of recovering the additional administrative cost for the inspection of fire breaks.

Further, no information has been provided by the Shire on the frequency of the inspections or the additional cost to the Shire. In the absence of this information being provided and for the reasons detailed, FIFWA respectfully submits the imposition of a differential rate on plantations only to recover the cost of inspecting fire vehicles is unsubstantiated and unjust.

- **Additional administrative costs associated with monitoring land use/environmental impacts compare to UV General properties**

FIFWA respectfully submits there is no greater monitoring land use or environment impacts associated with plantations than applies with other business and agricultural pursuits.

No information has been provided by the Shire on the need for such monitoring, the frequency of monitoring, the cost associated with such monitoring and why this cost is higher for plantations than other agricultural and business pursuits within the Shire. In the absence of such information, FIFWA respectfully submits the imposition of a differential rate on plantations only to recover the cost of monitoring land use and environmental impacts is unsubstantiated and unjust.

Further, plantation managers/proponents are required to lodge detailed management plans, environmental assessments and fire management plans together with their development applications. The cost for reviewing and assessing these plans is covered by the development application fee and if not, FIFWA respectfully submits the appropriate course of action is for the Shire to review the development application fee for all development applications, as opposed to imposing a differential rate on plantations only. Further, the full cost of preparing these detailed plans and environmental assessments is borne by the proponent as are the compliance costs.

For the reasons outlined, FIFWA respectfully submits the imposition of a differential rate on plantations only is unsubstantiated and unjust.

- **Additional road maintenance and renewal costs**

All agricultural activity requires agricultural product to be transported by road to market, and for most, by heavy vehicles. Unlike other agricultural pursuits, plantations have a long growth cycle of about 25-30 years. With exception of first thinning at about year 12, a possible second thinning at 20 years, and the end of growth cycle harvest, there is very little impact on the Shire's roads by the plantation industry in intervening years when compared to other agricultural pursuits.

The Shire has provided no comparable information on the wear of Shire roads by different agricultural activities. Further, the Shire has provided no information evidencing a greater use or greater wear/damage of Shire roads by plantation activities. In the absence of this information being provided, FIFWA respectfully submits the reason stated by the Shire is unsubstantiated and unjust.

Furthermore, the Shire's stated reason fails to acknowledge 'road repair and make good' conditions imposed on plantations as part of the development approval and the granting of a heavy haulage/multi vehicle combination permit. Plantation growers are required to make good public roads damaged by haulage, remove loose gravel or debris dragged off unsealed roads onto sealed roads and in some instances, construct roads and junctions where unsealed roads meet sealed roads. All works must be completed to the standards required by the Shire and at the cost of the plantation grower. No information has been advanced by the Shire to show the roadworks contribution by plantation growers, as imposed through the development approval and permit processes, is inadequate. The imposition of a differential rate on plantations in addition to development approval and permit road repair conditions amounts to double dipping. FIFWA respectfully submits that plantations make a fair and reasonable contribution towards ongoing maintenance and renewal of roads impacted by plantation operations.

### **Impact of the UV Plantations differential rate on "ordinary ratepayers"**

FIFWA expresses its concerns at the view expressed at the Special Council meeting held on May 9, that plantations ratepayers are not "ordinary ratepayers". The role of plantations and contribution made by plantations, including to the local community, was not considered. This is disappointing. Plantations are an essential industry and should be supported by the Shire and Councillors. Plantations play an important and valued role in providing much needed fibre products for the community and in achieving the community's desire for carbon neutrality.

At the Special Council meeting, Councillors were told that "ordinary ratepayers" are not impacted by the UV Plantation differential rate, suggesting that plantations only are impacted. This statement is false and needs to be corrected on the record. Any landowner with a lease plantation on their property will be impacted by the UV Plantation differential rate. Where a plantation manager has a plantation lease covering a portion of the landowner's/farmer's land, the differential rate is payable by the landowner/farmer, not the



plantation manager. The result of the UV Plantation differential rate where the plantation land is subject to a lease is an adverse and unintended impact on landowners/farmers, the very “ordinary ratepayers” Councillors indicated they did not want adversely impacted by the imposition of the UV Plantations differential rate.

Clarification is needed on whether the proposed differential rate applies only to that portion of the property under plantation or to the whole of the property the subject of the property title. If applied to the whole of the property, where the land under plantation forms only a small portion of the property title, FIFWA submits this results in a significant, disproportionate and unfair adverse impact on the landowner/farmer (the “ordinary ratepayer”).

### **Revenue proposed to be raised by the differential rate on plantations**

The Shire’s *Rating Methodology and Differential Rating Proposal 2025/2026 Objects and Reasons* states that “in 2025/2026, \$311,187 is proposed to be raised from plantation properties”. This is a substantial amount of money. Assuming the number of plantations remains the same and the same differential rate is applied over 25 years (ie. not increased), the differential rate will deliver \$7.5 million in revenue to the Shire. This is a substantial revenue and is disproportionate to any alleged additional administrative and road works incurred by the Shire.

The Shire has provided no information on how the \$311,187 amount has been derived, how the differential rate in the dollar has been calculated, how the administration and road costs associated with plantations compares to other UV General properties, that a nexus exists between the \$311,187 revenue to be raised and the annual additional administrative and road costs associated with plantations etc. The Shire has a statutory obligation to provide reasons for its decision to impose a differential rate. The reasons must be sound, transparent and supported by evidence. FIFWA respectfully submits the Shire has failed to meet its statutory obligation.

### **Plantations – a broadacre crop**

The Shire’s *Rating Methodology and Differential Rating Proposal 2025/2026 Objects and Reasons* states that the “UV General is to apply to land zoned or used or held typically for bona-fide broadacre farming....”. Plantations are a broadacre crop. As specified earlier, State Government policy and planning regime recognises plantations/tree farms as an agricultural pursuit like any other. It appears the Shire is arguing that plantations/tree farms are not ‘bona-fide broadacre farming’. This is not based on fact and is inconsistent with State Government policy and the State planning regime.

### **Concluding comments**

FIFWA respectfully submits the Shire has not met its statutory duty to provide sound reasons for decision, that are transparent and supported by relevant information and evidence. In the absence of substantiating the imposition of a UV Plantation differential rate, FIFWA respectfully submits Council should oppose the imposition of a UV Plantation differential rate.

We look forward to Council's favourable consideration of FIFWA submission and would welcome an opportunity to make a verbal presentation to Council on this important matter.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'A. Farina', with a long horizontal stroke extending to the right.

**Adele Farina**  
**CEO**  
**FIFWA**

30 May 2025

Brad Barr  
Bunbury  
WA 6231

3<sup>rd</sup> June, 2025

Councillors of the Shire of Boyup Brook  
c/- Mr Leonard Long  
CEO Shire of Boyup Brook  
PO Box 2  
Boyup Brook  
WA 6244

To the Councillors of the Shire of Boyup Brook,

I write as a professional forester with direct involvement in plantation management within your Shire.

This proposed differential rate on plantation land is not a fair apportioning of service costs. It is a thinly justified act of opportunistic revenue extraction - aimed not at balancing a budget but at singling out a class of landholder that your Council regards as undesirable and convenient to burden. In doing so, you have abandoned objectivity, and compromised the principles of just governance.

This is a “jizya tax” in all but name — a levy not based on services rendered or infrastructure use, but on identity. Like the infamous Islamic tax historically imposed on religious minorities to signal their subordination, this plantation differential is a statement of resentment toward a disfavoured land use. The consistent message is that long-term land stewardship will be punished if it does not conform to a pastoral ideal.

The resentment is not even fairly directed. It stems, in part, from frustrations with the Forest Products Commission, whose plantations enjoy Public Works exemptions from development approvals and — possibly — rate exemptions under State legislation. But rather than direct your grievance where it belongs — to the State — your Council has turned on the remaining private operators who do comply, do pay, and do contribute to the local economy.

Private plantation managers receive no special privilege, yet you treat them as the residual class onto which political frustration and budget shortfalls can be safely transferred.

Plantations are a manageable fire risk. You know this. You work with us in fire planning, you receive support from our fire crews, receive donations and equipment from

plantation owners and you know that most plantation estates are managed with a level of risk discipline far exceeding their agricultural neighbours.

Yet because you have chosen to impose a tax on a portion of your rate base that is electorally powerless — on the premise that plantations create a public cost — it is only reasonable to expect that such funds be managed in a participatory and transparent manner.

I recommend the creation of a **Plantation Rate Oversight Committee**, with representation from the plantation sector. This committee should:

- Review and sign off on expenditure of all differential rate income  
Ensure that all collected funds are spent on services exclusively benefiting the plantation sector or remedying damage or degradation directly attributable to it.

Such new services could include:

- A *reimbursement program* for compensating bushfire volunteers who assist plantation managers in fuel reduction activities on plantation properties.
- Cooperative *issuance of Section 33 notices* under the Bush Fires Act (1954) upon request by plantation managers for the purposes of mechanical bushfire mitigation works.
- Competitive *funding pool* for plantation managers to access biosecurity contractors.

Whether the Shire institutes an “Oversight Committee” or not, there should at the very least be an annual accountability audit of the funds raised and how they have been expended, with a particular focus on substantiating the claimed additional imposts of plantations on Shire services.

It should be publicly released annually, detailing:

1. Road Maintenance and Haulage Attribution
  - Actual haulage use by land type and industry
  - Net additional spend on roads primarily used by plantations
  - Value of in-kind contributions from plantation growers towards road upkeep and restoration.
  - Transparent comparison to other industries (grain, livestock, fertiliser, lime, etc.)
2. Fire Preparedness and Response
  - Full accounting of annual Shire expenditure on bushfire readiness
  - Inclusion of plantation vehicles and fire plans in inspection and service programs
3. Biosecurity and Weed Control
  - Breakdown of funding allocations made to plantation managers
  - Line-item spending on declared and priority weeds impacting forestry and their neighbours



#### 4. Feral Animal Control

- Spend on pig, deer, fox, and rabbit suppression across tenure types
- Extent of contractor support for plantation landholders

Anything less than this would give the appearance of a cash grab - cross subsidisation of electorally empowered rate-payers at the expense of those without a vote.

Respectfully,

Brad Barr

4<sup>th</sup> June, 2025

Mr Leonard Long  
Chief Executive Officer  
Shire of Boyup Brook  
PO Box 2  
Boyup Brook WA 6244

By email: [shire@boyupbrook.wa.gov.au](mailto:shire@boyupbrook.wa.gov.au)

Dear Mr Long

***Submission 2025/2026 Differential Rates***

Thank you for the opportunity to make comment on the Shire's proposed 2024/2025 differential rates for UV Plantations.

Wespine Industries is the largest processor of plantation softwood in Western Australia. We operate a modern and efficient sawmill, located in Dardanup. Wespine employs over 220 people directly, and many more indirectly through our contractors and suppliers across regional WA.

Following the end of native timber harvesting, WA's future sawn timber needs now rest entirely on plantation softwood. This industry is the foundation of local construction timber supply.

Wespine has established "share-farming" plantations in the Shire of Boyup Brook

The WA Government itself has committed \$350 million to expand the softwood estate to secure domestic and local supplies of timber for the citizens of Western Australia.

Against this backdrop, we find the Shire's proposal to impose a 32%–60% increase in rates on UV Plantation land – while reducing rates for other agricultural land – to be deeply concerning. It singles out plantation growers for punitive treatment, despite their essential role in supporting housing, jobs and local economies.

We do not believe the Shire has met its statutory obligation to provide reasonable justification for this differential rate, nor has it substantiated its stated claim that plantations impose significantly greater costs on the Shire. Specifically:

- **Administrative costs:** Planning application fees already cover costs for assessment of plantations. No evidence has been provided that plantations require additional effort beyond what is already captured in the standard fee schedule. Assertions

**Wespine Industries Pty Ltd**

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around inspections of water tanks, fire vehicles or firebreaks are not supported by data.

- **Environmental monitoring:** Again, no specific evidence has been provided that this occurs at a higher frequency or cost than other agricultural or business activities.
- **Road wear and tear:** Softwood plantations are harvested at long intervals (light volumes at age 10 and 20, and large volumes at age 30), and heavy vehicle use is negligible outside of short periods during thinning or final harvest. In contrast, other agricultural operations often involve frequent truck movements for grain, stock, and fertiliser. Moreover, plantation operators are already required to “make good” on haulage routes under permit and development approval conditions. There is no basis to assert a disproportionate road burden or to double charge through differential rating.
- **“Ordinary ratepayers”:** The idea expressed at the Special Council meeting of May 9<sup>th</sup> that plantation landowners are not “ordinary ratepayers” is incorrect. Many plantation properties are on leased portions of farming properties, meaning this rate rise will fall directly on local farmers. Far from shielding ratepayers, the proposed increase risks penalising them unfairly for supporting sustainable land use.
- **Application to whole properties.** The differential rate appears to be levied on an entire property, irrespective of the proportion that is occupied by trees. This is manifestly unfair, particularly for those farmers and ratepayers that have been guided by the Shire of Boyup Brook Draft Policy P.12 “Tree Plantation Policy” that encourages tree plantations on up to 10% of a property. Under the Shire’s differential rate policy, a farmer with a small plantation would see the rate applied to the entire title area. With the requirement to lodge Development Approvals, and submit plantation maps, it should be relatively manageable for the Shire to determine what proportion of a property is occupied by plantations.
- **Lack of transparency:** The Shire has not provided any cost modelling, calculations, or comparative analysis to support its assumptions. Simply stating that plantations incur more cost does not meet the statutory requirement to explain and justify the proposal with evidence.
- **Grandfathering:** Unlike other farming types, except perhaps for orchards, it is not possible to easily change a plantation landuse, or to move to a more welcoming jurisdiction. Further, the long-term nature of the enterprise of a plantation crop exposes a business operator to additional risks if the taxation regime changes mid-rotation. If the Shire does persist in its differential rates regime, then Wespine advocates that it should be applicable only to new developments, who can make their investment decisions in full knowledge of the operating environment.

We echo the views of our industry body, FIFWA, in urging the Shire to reconsider. In the absence of clear justification and economic modelling, this increase appears arbitrary and disproportionate. We believe it would set a damaging precedent and could undermine confidence in future investment in the region's forest industries.

Regards



Brad Barr  
**Resource Manager**



**Carolyn Mallett**

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**Subject:** FW: Differential UV-Rural Rates Proposal Boyup Brook Shire

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**From:** Janice Simcock <>

**Sent:** Tuesday, 3 June 2025 5:36 AM

**To:** Shire of Boyup Brook <[shire@boyupbrook.wa.gov.au](mailto:shire@boyupbrook.wa.gov.au)>; [Minister.Jarvis@dpc.wa.gov.au](mailto:Minister.Jarvis@dpc.wa.gov.au)

**Subject:** Differential UV-Rural Rates Proposal Boyup Brook Shire

You don't often get email from [yackelup1@yahoo.com](mailto:yackelup1@yahoo.com). [Learn why this is important](#)

This is to state I am against the raising of the rates of the Boyup Brook Shire 2025/2026.

Re plantations

It is stated that the plantations require additional ongoing maintenance & renewal of the roads. In the case of Blue gum plantations, it is once every 10 years they are harvested whereas pastoral farmers use the roads for grain harvesting & other general operating all year every year. When harvesting plantations the company usually look after the owners roads & grade them out to the main roads at the start & when they finish.

In this day when everyone is talking about climate change & we need to grow trees to help this. Plantations are good for the environment & providing carbon credits. Now that they have closed cutting timber in the forest, plantation timber will be in demand for a big range of things. The companies that manage these plantations employ a lot of jobs for people from surrounding communities. Is an important commodity for any town. This is the same as pastoralists & what they provide but I object that the rates should be higher & differentiated for plantations as both are an asset to any town.

We have lived on our farm since 1965 which we run sheep & did cropping & have a blue gum plantation in for the last 28 years. Definitely have known how both farming & plantations work. Never had a problem with either. In all this time we have lived on the property maintaining it & improving things. Plantations are a good investment as you get older but still want to live on it & is a good way to stay in the district.

Janice Simcock

[Sent from Yahoo Mail for iPad](#)

30<sup>th</sup> May 2025

Shire of Boyup Brook  
Chief Executive Officer  
Att: Mr. Leonard Long  
PO Box 2  
Boyup Brook WA 6244

Dear Mr. Long,

**RE: SUBMISSION – PROPOSED DIFFERENTIAL RATING 2025/2026**

WAPRES and its subsidiary WA Chip & Pulp Co Pty Ltd has been establishing plantations in the Shire of Boyup Brook since the early 1990's and continues to have a relationship both as ratepayers within the Shire (335ha), and through our land leasing program (totaling 784ha), representing a managed estate of 1,119ha in the Shire.

WAPRES appreciates the opportunity to provide our feedback on the Shire of Boyup Brook's Proposed Differential Rating 2025/2026.

In the Objects and Reasons for Differential Rates, the rating category UV – Plantation is proposed to be applied to land used or held for purpose of plantations within the local government, and it states:

*The proposed rate is comparatively higher than compared to the UV-General category on the basis that plantations require additional ongoing maintenance and renewal of the road network services this land use, along with additional costs associated with the monitoring of land use/environmental impacts compared to UV General properties.*

The annual percentage increase per assessment between the Differential Rates proposed for UV - General (5.4%) and UV - Plantations (57.4%) is not fair and equitable.

The justification in the Differential Rating between UV – General and UV - Plantations is based on the following:

1. Plantations require additional ongoing maintenance - no detail is supplied about what constitutes "additional ongoing maintenance" and what increases in expenditure have been incurred by the Shire to justify the Differential Ratings.
2. Plantations require renewal of the road network that services this land use - there is no data supplied to show if there is any difference, and therefore a justification for the need for the Differential Ratings, in local road use by plantation companies and the other agricultural producers.



WAPRES believes that the issue of road maintenance is already being addressed as part of plantation development, including:

- The use of the local road networks for establishment and ongoing maintenance operations may not be too dissimilar to the current road usage.
- At harvest time, we are very pro-active in working with the local Shire about road usage. This can involve:
  1. Seeking endorsement of nominated routes for Multi Combination Vehicles (if required)
  2. Supplying a Haulage Management Plan and inspection of proposed haulage route's pre-harvesting and agreeing to monthly inspections and maintenance requirements. As per the Code of Practice for Timber Plantations in WA, haulage roads are reinstated following harvest to at least the condition existing before harvesting.
- 3. Additional costs associated with the monitoring of land use/environmental impacts compared to UV General properties - again there is no detail supplied about what additional work is involved for the Shire and what increases in expenditure have been incurred.

The objective of UV - General is to apply a differential general rate to land zoned or used or held typically for bona-fide broadacre farming. We argue that plantations are a bona fide farming option for landowners throughout the Shire in the rural area. This is also supported by the WA Planning Commission State Planning Policy 2.5 – Rural Planning, that supports and encourages treefarming (umbrella term to describe the planting of trees) on rural land as a means of diversifying rural economies and providing economic and environmental benefits.

Timber is recognized as a renewable and sustainable resource. The demand for wood fibre, particularly in a decarbonizing economy, is growing. We currently import an increasing volume of timber and wood fibre products to meet local consumer demand. Growing plantations to produce the timber and fibre products for the future is essential. This creates opportunities rather than threats to regional & rural communities.

The WA Government is committed to delivering a prosperous low-carbon future and creating climate-resilient communities through:

- Providing \$350 million to significantly expand the State's softwood plantation estate
- Providing \$118 million fund to invest in future climate-related initiatives to respond to climate change and create climate-resilient communities.
- Investing in industries of the future, such as renewable hydrogen and carbon farming, to create sustainable WA jobs.

(Western Australia State Budget 2021-22 Climate Action Fact Sheet).

Timber plantations do make a diverse economic, social and environmental contribution to the Shire of Boyup Brook and therefore should be encouraged. Both Industry and the State Government have made a commitment to invest in expansion of the softwood & hardwood plantation estate for future supply of resource, to create sustainable WA jobs, sustain communities and assist meeting community demand to reduce carbon emissions (by planting more trees & using more wood-based products). We also note an investment into plantations supports a significant investment into regional processing & manufacturing, producing products to meet consumer demands.



WAPRES strongly encourage the Shire of Boyup Brook to support this initiative and not proceed with the Proposed Differential Rating. The proposal discourages investment, discourages suitable land use decisions and is contrary to Government policy objectives. Further it will impact on the Shire and the opportunity to benefit from commercial tree farming (environmental and economic).

We look forward to further discussing this matter with Council and remain available to discuss any aspect of our submission.

Yours sincerely

Grant Johnson  
Estate Manager  
WAPRES

## Carolyn Mallett

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**From:** Shire of Boyup Brook  
**Sent:** Monday, 26 May 2025 8:03 AM  
**To:** Carolyn Mallett; Leonard Long  
**Cc:** Heather Marland; Heather Aldridge  
**Subject:** FW: Submission: Proposed differential rating 2025/2026

Kind regards,  
*Shire*

### Shire of Boyup Brook



PO Box 2 Boyup Brook WA 6244  
(08) 9765 1200  
shire@boyupbrook.wa.gov.au  
Monday - Friday 8:30am - 4:30pm



*We acknowledge and pay our respects to the traditional custodians of the land on which we meet and work.*

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**From:** John Thompson <JohnThompson@simcoa.com.au>  
**Sent:** Sunday, 25 May 2025 2:19 PM  
**To:** Shire of Boyup Brook <shire@boyupbrook.wa.gov.au>  
**Cc:** Kees Visser <KeesVisser@simcoa.com.au>  
**Subject:** Submission: Proposed differential rating 2025/2026

You don't often get email from [johnthompson@simcoa.com.au](mailto:johnthompson@simcoa.com.au). [Learn why this is important](#)

Chief Executive Officer

Dear Sir,

Firstly, thank you to the staff of the Shire of Boyup Brook for making the information available upon request for this submission, especially Heather Marland and Heather Aldridge, they have been very helpful.

The land valuation increase, according to the publication “ : Submission – Proposed Differential Rating 2025/2026” was 19% over the 2025/2026 financial year.

For this period, it is proposed that Unimproved land value General rates reduce from .004873 cents in the dollar to .004313 cents in the dollar (-11.5% decrease), whereas Unimproved land value Plantations increase from .004873 cents in the dollar to .006469 cents in the dollar (32.75% increase).



Considering the valuation of land increase and the change in Rates increase the total increase for plantation properties is approximately 51%.

Using calculations supplied by the Boyup Brook Shire, the value of all UV land is \$736,785,500, made up of plantations @ \$60,366,000 and UV general \$676,419,500.

When using today's valuations against last year's rates for unimproved valuation and this years unimproved general and unimproved plantations, the value in the dollar from 2024 (\$3,590,355) to 2025 Plantations (\$390,507) and general (\$2,917,397) total (\$3,307,904) means a decrease in revenue to the shire of \$282,500 in 2025/2026.

While it is acknowledged that all landowners need to contribute fairly to the income of the local municipalities, it seems that Plantations have been unfairly targeted by a rate increase whilst general unimproved land has had a reduction in the amount per dollar that is calculated to determine the contribution required. Maybe a fairer means would be to increase the overall rates per land owner by the current CPI of 3.5% which would maintain the income to the shire and enable the plantations to be rated at a fair index?

Sincerely

**John Thompson**  
**Raw Materials Supervisor**



**Location:** 973 Marriott Road, WELLESLEY WA 6233 | **Postal:** PO Box 1389, BUNBURY WA 6231

**P:** +61 8 9780 6715 | **M:** 0417170686 | **E:** [johnthompson@simcoa.com.au](mailto:johnthompson@simcoa.com.au) | **Website:** [www.simcoa.com.au](http://www.simcoa.com.au)



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Submission - Proposed Differential Rating 2025/2026

Attention: Chief Executive Officer - Leonard Long

The Shire has no control over General Valuer Office - they do have control over rate they charge us.

General Valuer Office increased property value 2024/2025 by 30%.

Federal Government has banned live sheep export, it was a sheep farming property: the sheep industry has significantly reduced, as has the value of the property, so the Shire should be reasonable in reducing the rate to match the previous years calculated amount.

If the General Valuer Office increases the value again by 30% for 2025/2026 and given the proposed rate, although reduced, the increase in rates represents roughly 17% in real cost of rates: i.e. add 1,000.00 dollars on last years.

17% represents an exorbitant increase.

Maxine Marshall

3/6/2025



# MITSUI & CO. WOOD RESOURCES OCEANIA PTY. LTD.

ABN 14 070 210 990

Level 15  
101 Collins Street  
Melbourne VIC 3000

Tel: (03) 9605 8800  
Fax: (03) 9605 8888

Date: 03/06/2025

Mr Leonard Long  
Chief Executive Officer  
Shire of Boyup Brook  
PO Box 2  
Boyup Brook WA 6244  
By email: [shire@boyupbrook.wa.gov.au](mailto:shire@boyupbrook.wa.gov.au)

## **Re: Submission on Proposed Differential Rates for UV Plantations**

Dear Mr Long,

Mitsui & Co. Wood Resources Oceania Pty. Ltd. (MWO) appreciates the opportunity to provide a submission in relation to the Shire of Boyup Brook's proposed differential rating structure for the 2025/2026 financial year, specifically as it pertains to the "UV Plantations" category.

As a long-standing participant in Western Australia's plantation forestry sector, MWO is a committed investor in sustainable plantation development, management, and harvesting. Our activities generate regional employment, support local contracting businesses, contribute to national emissions reduction objectives, and form part of Australia's critical export supply chain. It is in this context that we raise significant concerns regarding the proposed differential rate increase for plantation landholdings.

### **1. Context of the Proposed Rate Increase**

Under the proposed structure, the Shire intends to increase the rate in the dollar for UV Plantations from 0.004870 to 0.006469 – a 31% uplift for most assessments and 60.5% for minimum-rate properties. Meanwhile, UV General properties are projected to experience a 12% decrease above the minimum threshold.

We respectfully submit that this sharp increase in rates imposed on plantation land is neither proportionate nor appropriately justified, particularly in light of:

- State Planning Policy 2.5, which expressly supports tree farming as a form of agricultural land use;
- Consistent ministerial statements reaffirming the classification of plantation forestry as equivalent to other agricultural pursuits;
- The lack of clear evidence underpinning the cost rationale presented by the Shire.

### **2. Unsubstantiated Cost Recovery Rationale**

The Shire has indicated that plantations incur higher administrative and road maintenance costs. However, we find the supporting evidence to be insufficient, and in some cases, entirely absent. We address each rationale below:

**(a) Planning Application Costs**

Plantation projects are subject to mandatory development application (DA) processes, for which significant application fees are payable. These fees are structured on a sliding scale based on development value and are intended to recover the administrative burden imposed on Council.

To cite these planning costs again as a justification for differential rating amounts to double recovery. Furthermore, there is no evidence that plantation-related DAs impose a greater processing burden than other forms of rural development.

If the Shire considers current DA fees insufficient, the appropriate course is to review the schedule of planning fees, not to apply a blanket rate hike on one land use category.

**(b) Inspection of Water Tanks and Fire Vehicles**

To the best of MWO's knowledge, the Shire does not routinely inspect plantation water tanks or private fire-fighting vehicles, nor is it under any legal obligation to do so. No data has been provided outlining the frequency, cost, or scope of such inspections if they do occur.

In the absence of specific and quantifiable evidence, the claim of additional cost in this area cannot be substantiated and therefore cannot be relied upon as a valid basis for applying a differential rate.

**(c) Inspection of Fire Breaks**

All rural landowners, regardless of land use, are subject to firebreak inspection requirements under the Bush Fires Act 1954. MWO complies with these obligations and maintains firebreaks to regulatory standards.

We are not aware of any evidence showing plantations impose a disproportionate inspection cost relative to other agricultural properties. If additional inspection costs do arise, they should be recouped via a firebreak inspection levy applicable to all landowners, not through selective rating.

**(d) Monitoring of Environmental and Land Use Impacts**

MWO adheres to robust environmental and operational standards. Environmental assessments, plantation management plans, and fire management plans are routinely submitted at the DA stage and reviewed by the Shire.

The ongoing environmental impacts are minimal, particularly in years when harvesting does not occur. We therefore question the claim that plantations require heightened environmental monitoring or that any such cost is not already recovered through the DA process.

**(e) Road Maintenance and Renewal**

This argument most directly affects plantation operators yet remains unsubstantiated. Plantations operate on long-term growth cycles (25–30 years), with road impacts primarily occurring at thinning or final harvest stages. During interim years, plantation transport impacts are negligible.

When haulage does occur, MWO are subject to the Code of Practice for Timber Plantations in WA which includes a provision for reinstatement following harvest to their pre-existing condition:

- Repair road damage,
- Remove debris from sealed surfaces,
- Construct road junctions or turning bays at Shire direction.

The suggestion that plantations cause unrecovered damage to local infrastructure fails to acknowledge these binding obligations or the financial contributions already made by plantation growers toward road maintenance.

### **3. Inconsistent Treatment of Properties with Mixed Land Use**

Comments made at the Council meeting on 9 May 2025 implied a distinction in treatment between plantation areas and other land uses. MWO does not support this approach, as many properties on which plantations are established include a mix of land uses. The plantation estate typically occupies only a portion of the land title, with the remainder comprising areas of native vegetation conservation, protected heritage values, residential dwellings, and service easements—none of which form part of the plantation operation.

Applying a differential rate to the entire property, rather than apportioning it to the actual plantation area, risks imposing an excessive and disproportionate financial burden on landowners with diverse land uses.

We request clarification as to whether the proposed differential rate will be applied solely to the plantation component or to the full extent of the land title.

### **4. Revenue Projections and Long-Term Impact**

The Shire's plan to charge \$311,187 from plantation properties in 2025/2026 marks a steep increase. Over 25 years, this would result in more than \$7.5 million collected from one sector alone. Targeting plantation landholders in this way imposes a sustained and uneven financial load, without a clear rationale or broader application across other land uses.

This level of revenue generation demands a high level of transparency and detailed cost-benefit justification, which has not yet been provided. It is also disproportionate to the operational footprint of plantations in the Shire and the limited annual infrastructure usage they generate.

### **5. Classification of Plantations as Broadacre Farming**

State policy clearly defines plantations as a legitimate agricultural pursuit. The Shire's description of UV General as applying to "bona-fide broadacre farming" implies that plantations fall outside this category. Such a position conflicts with the regulatory framework and lacks a factual basis.

### **Conclusion and Recommendation**

MWO believes that the imposition of a significantly increased differential rate on UV Plantations is:

- Inconsistent with state planning policy and ministerial direction;
- Unsupported by transparent or detailed cost modelling;
- Disproportionately burdens local landowners;
- Detrimental to the viability of plantation forestry in the Shire.

We therefore respectfully request that the Shire reconsider its position, withdraw the proposed increase, and engage in further consultation with affected stakeholders, including plantation operators and local farmers.

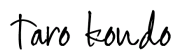
We would welcome the opportunity to meet with Council or make a presentation on this matter to elaborate on the points raised herein.

Yours sincerely,

Taro Kondo

Managing Director

Mitsui & Co. Wood Resources Oceania Pty. Ltd.



The CEO  
Boyup Brook Shire

Dear Sir,

RE Submission of the differential rate.

We support the proposed differential rate for the plantations.

The owners of the plantations don't live in the area and don't contribute to our community. Most of the employment comes from out of the shire area. Early in the establishment of the plantations they are a real fire hazard. Many years ago when the first plantations were established they bought out about 10 family farms from our area leading to less volunteers for firefighting and community members.

The plantation companies have caused the price of land to increase (which is only good if you are selling out) making it impossible for young farmers to expand and making our shire rates increase.

When the plantations are harvested the the concentration of trucks and the worker vehicles are leading to the destruction of our roads leading to more work and costs for the shire from our rates. Due to the above reasons we think its reasonable for the plantation owners to pay more.

Please don't publish our names and address. Thankyou.

Boyup Brook 6244

24<sup>th</sup> May 2025

Leonard Long  
Chief Executive Officer

RE:

Dear Mr Long,

Some details of the property referred to in your notice re. Increased rates.

The sandalwood crop is 6ha comprising roughly 10% of the property. It is a seed crop that was established as a source block for the Manjimup Forest Products Nursery in 2007. It is not a 'timber' plantation. And has no input from the Shire council for firebreaks, track maintenance or increased traffic on shire roads. It forms part of a landcare salt reclamation project which started in 1994. **See attached map** indicating salt species planted along the affected area of creek.

From the early '90s it was our intention to remedy the salt problem in the creek. A salt water stream and rainfall runoff from the bush above that paddock had caused the creek to become a grey, salt sludge drain. The vineyard was planted on the slope above, a dam and drains were built to catch the overflow and keep the water higher in the landscape. The sandalwood source block was planted around it in 2007, followed by a landcare planting of sheoak on either side of the creek.

This project has nothing in common with a timber plantation of introduced species. It is similar to a nut crop/grove or orchard. The seed is collected (by hand) annually and taken to Manjimup, usually by us on the ute. Sheep are grazed in it for the most part of the year and firebreaks etc are attended to by us.

Given the above, we object to being charged the differential rate.

If you have any further queries please contact me,

Yours sincerely,  
Beverley Prideaux

## 4.5 Infrastructure

This section outlines the key infrastructure issues and opportunities which inform the relevant direction and actions in Part 1 of the Strategy.

### 4.5.1 Transport Network

The Boyup Brook - Cranbrook Road and Wingebellup Road form part of an alternative transport route between the Great Southern, South West, and Peel Regions. In addition to through traffic, it services abutting farming properties, private tree plantations and several tourist destinations. The route carries a mix of heavy and light traffic including livestock, timber and tourist vehicles and is a school bus route.

The Boyup Brook - Arthur River Road forms part of an inter-regional link between the South West and Wheatbelt Regions, for the transport of grain, livestock, timber and woodchips.

The Boyup Brook North, Bowelling-McAlinden and McAlinden Roads are heavy haulage routes between the Boyup Brook-Arthur River Road and the Donnybrook-Boyup Brook Road (MO 13) to access the Bunbury Port. Predominately used as a route for the plantation timber industry, averaging 42,500 tonnes (3 year period). The route also carries a mix of heavy and light traffic including livestock, grain, agricultural vehicles and school buses. These roads accommodate heavy haulage and agricultural traffic from the eastern portion of the Shire of Boyup Brook and the western portion of the Shire of West Arthur. Cardiff-McAlinden Road links Collie and Boyup Brook Shires. It provides access to Power House Road, Muja Power Station, Collie Motor Complex and the Muja Coal Mine.

Bridgetown – Boyup Brook Road is an east-west access and forms part of a link from the South West Highway to areas around the Shire of Boyup Brook. Used as a heavy haulage route for the timber industry as well as access to private properties both agricultural and otherwise. It is a strategic heavy vehicle arterial road route in the Shire of Boyup Brook for the transportation of plantation timber to the State Roads accessing the port of Bunbury, averaging 33,000 tonnes (3 year period).

#### 4.5.1.1 Transport Network - Issues and Opportunities

Boyup Brook - Arthur River Road alignment is sub-standard for the volume and type of traffic using the road. Several sections of the road require widening and re-alignment to accommodate the passenger vehicle, heavy haulage freight and school bus traffic mix.

With increasing volumes of heavy traffic servicing the plantation timber, cattle and grain industry and increasing volumes of tourist traffic using the Boyup Brook - Cranbrook Road and Wingebellup Road as part of the Bunbury to Albany route, sections of the road require widening and upgrading to a seven metre sealed road.

The Boyup Brook North, Bowelling-McAlinden, Cardiff-McAlinden Road and McAlinden Road pavements and alignments are sub-standard for the volume and type of traffic accessing the route. Several sections of the roads require upgrading and sealing to cater for passenger vehicles, heavy freight and school bus traffic mix. Cardiff- McAlinden Road width is currently satisfactory, but failed pavement sections need reconstructing and resealing.

The Bridgetown – Boyup Brook Road alignment in places is substandard for the volume and type of traffic using the road. Re-construction, widening and re-alignment of various sections to a uniform two lane sealed standard is required to cater for the passenger vehicle, heavy freight and school bus traffic mix.

Lack of available funding for road construction, maintenance and repairs has seen a decline in the standard of the network of state and local roads in recent years. There is mounting community opposition to the increase in heavy haulage transport on the regional roads due to the deteriorating standard of the road network and the perceived threat to the safety of local and tourism traffic

Roads and Bridges Asset Management Planning shows a renewal funding gap that is currently beyond financial capacity and unless the financial management approach is changed, the funding gap will not be closed (Brook, Shire Boyup Community Strategic Plan, 2013-2023).



**MEMORANDUM OF UNDERSTANDING OF FRIENDSHIP BETWEEN  
SHIRE OF BOYUP BROOK,  
WESTERN AUSTRALIA  
AND  
MUNICIPAL COUNCIL OF SANDAKAN,  
SABAH, MALAYSIA**

WHEREAS the Shire of Boyup Brook, Western Australia and the Municipal Council of Sandakan, Sabah, Malaysia (hereinafter referred to as 'the two Councils') have in pursuance of their declared desire to promote goodwill and understanding as well as favourable cooperation between the people of the two Municipalities.

AND WHEREAS recognizing the importance of the principals of equity and mutual benefits, the two Council's have agreed to enter into this Memorandum of Understanding of Friendship.

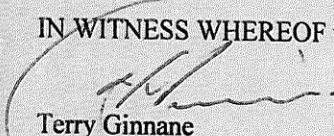
NOW THIS MEMORANDUM OF UNDERSTANDING WITNESSETH  
as follows:

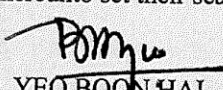
That the two Council's do hereby extend friendship and co-operation to one another in accordance with their prevailing laws and regulations in the following fields;

1. Exchange of experts in order to improve the management of the two Council's;
2. Commerce, trade and tourism
3. Administration and information;
4. Culture, arts and relic of the war;
5. Youth and sports.

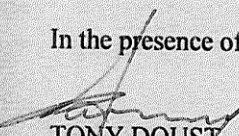
That this Memorandum of Understanding has been authorized by their respective authorities and shall come into force on the date of execution hereof.

IN WITNESS WHEREOF the two Council's have hereunto set their seals.

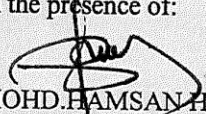
  
Terry Ginnane  
President  
Shire of Boyup Brook, Australia

  
YEO BOON HAI  
President  
Sandakan Municipal Council

In the presence of:

  
TONY DOUST  
Chief Executive Officer  
Shire of Boyup Brook

In the presence of:

  
MOHD. HAMSAN HJ. AG SUPAIN  
Secretary,  
Sandakan Municipal Council

*Dated 22nd October 2007.*