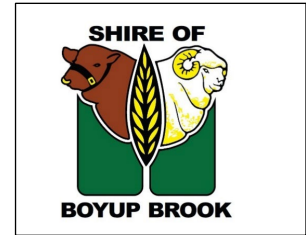


Date: 5 August 2025

To: Shire President
Deputy Shire President
Councillors
Community



Notice of Agenda – Special Council Meeting

A Special Council Meeting of the Shire of Boyup Brook will be held in the Council Chambers on 7 August 2025 at 10:00am to consider the matter set out in the attached agenda.

A handwritten signature in black ink, appearing to read "Long", is written in a cursive style.

Leonard Long
Chief Executive Officer

Shire of Boyup Brook Corporate Values



Proactive

Embrace creativity, adaptability and continuous improvement seeking new ideas and solutions to address challenges and seize opportunities to ensure sustainability.



Leadership & Teamwork

Lead through collaboration, promote diversity, have pride in our work and partner with the community to achieve shared visions and aspirations.



Accountability & Integrity

Demonstrate respect, transparency, honesty and inclusivity in all interactions with the community.



Commitment

Build and share knowledge, act professionally and develop relationships that make a positive contribution to our community.



Engaging Community

Show respect, understanding and compassion for others and work collaboratively with community for better outcomes.



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Agenda

1. Declaration of Opening

The Presiding Member declared the meeting open at ...am.

Acknowledgement of Traditional Custodians

We acknowledge and pay our respects to the Traditional Custodians of the land on which we meet and work.

Council Meetings are public meetings.

The Council Chambers is not a parliament and Parliamentary Privilege does not apply.

Elected Members and staff risk being held personally liable if their comments are defamatory, or breach any duty of confidentiality.

Statements made during Council meetings are solely those of the person making them. Nothing expressed at a Council Meeting can be attributed to the Shire, unless it is adopted by a resolution of Council.

The Confirmed Minutes of a Council Meeting are the official record of that Council meeting. Verbatim Minutes are not required.

Please make sure your mobile phones are turned off or on silent for the duration of the Meeting.

This meeting will be audio recorded and made available for public access on the Shire Website.

2. Record of Attendance

2.1 Attendance

Councillors

Shire President

Deputy Shire President

Councillors

Cr Richard Walker

Cr Helen O'Connell

Cr Charles Caldwell

Cr Philippe Kaltenrieder

Cr David Inglis

Cr Darren King

Council Officers

Chief Executive Officer

Executive Officer

Executive Manager Corporate Services

Executive Manager Operational Services

Manager Financial Services

Manager Community Services

Leonard Long

Magdalena Le Grange

Carolyn Mallett

Jason Forsyth

Malcolm Armstrong

Nicola Jones

Observers / Public Members**2.2 Apologies****2.3 Approved Leave of Absence**

2.3.1 Councillor King approved leave of absence from the August 2025 Ordinary Council Meeting.

2.3.2 Councillor O'Connell requested leave of absence from the August 2025 Ordinary Council Meeting.

2.3.3 Councillor Wright requested leave of absence from the August 2025 Special Council Meeting.

2.4 Request Leave of Absence**3. Deputations, Petitions and Presentations****3.1 Deputations**

Nil

3.2 Petitions

Nil

3.3 Presentations

Nil

4. Public Question Time

- a. Public Question Time provides the public with an opportunity to put questions to the Council. Questions should only relate to the business of the Council and should not be a statement or personal opinion.
- b. During the Council meeting, after Public Question Time no member of the public may interrupt the meetings' proceedings or enter into conversation.
- c. Whenever possible questions should be submitted in writing at least 48 hours prior to the start of the meeting.

- d. All questions should be directed to the Presiding Member and only questions relating to matters affecting Council may be answered at an Ordinary Council Meeting and at a Special Council Meeting only questions that relate to the purpose of the meeting may be answered. Questions may be taken on notice and responded to after the meeting at the discretion of the Presiding Member.
- e. The Presiding Member will control Question Time and ensure each person wishing to ask a question states their name and address before asking the question. If the question relates to an item on the agenda the item number should also be stated. In general persons seeking to ask questions will be given two (2) minutes within which to address their question to Council. The Presiding Member may shorten or lengthen this time at their discretion.

4.1 Response to Previous Public Questions Taken on Notice
Nil

4.2 Public Question Time

5. Declarations of Interest

5.1 Financial and / or Proximity Interest

5.2 Disclosures of Impartiality Interest that may cause Conflict

6. Reports of Officers

6.1 Corporate Services

6.1.1 Adoption of the 2025-2026 Annual Budget	
File Ref:	FM/1/002
Previous Items:	Nil
Applicant:	Nil
Author and Title:	Carolyn Mallett, Executive Manager Corporate Services Darren Long, Financial Consultant
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachment Number:	6.1.1A Draft Budget 2025-2026

Moved: Seconded:

Officer Recommendation CM 25/08/...

That Council:

1. Pursuant to Section 6.2 of the *Local Government Act 1995* and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2025-2026 Annual Budget (as contained in Attachment 6.1.1A) for the Shire of Boyup Brook, including the following:
 - (a) *Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2026 showing a net result of (\$1,162,670);*
 - (b) *Budget Statement of Cash Flows for the year ending 30 June 2026;*
 - (c) *Budget Statement of Financial Activity for the year ending 30 June 2026;*
 - (d) *Basis of preparation;*
 - (e) *Rates and Service Charges;*
 - (f) *Net Current Assets;*
 - (g) *Reconciliation of cash;*
 - (h) *Property, Plant and Equipment;*
 - (i) *Depreciation;*
 - (j) *Borrowings;*
 - (k) *Lease Liabilities;*
 - (l) *Reserve Accounts;*
 - (m) *Other Information;*
 - (n) *Elected Members Remuneration;*
 - (o) *Revenue and Expenditure;*
 - (p) *Fees & Charges;*
 - (q) *Schedule of Fees and Charges for 2025-2026.*

2. **Resolve to utilise \$100,000 from the Commercial Reserve as part of the 2025-2026 Budget to fund emergency major bridge works.**
3. **Establish a new cash backed reserve called Sandakan Reserve with the purpose of “To be used to fund the refurbishment and upgrade of the Boyup Brook Sandakan Memorial”.**
4. **Establish a new cash backed reserve called Playground Reserve with the purpose of “To be used to fund the renewal, replacement and maintenance of playground equipment and infrastructure”.**
5. **Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2025-2026:**
 - (a) **10,000 or 10%, whichever is the lowest, for the purposes of reporting material variances.**

.....
For:
Against:

Summary

The purpose of this report is for Council to consider and adopt the 2025-2026 Annual Budget.

Background

The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2025-2026 Annual Budget has been prepared in accordance with Section 6.2 of the *Local Government Act 1995* and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33.

Report Detail

The 2025-2026 Annual Budget comprises the following information -

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2026.
2. Budget Statement of Cash Flows for the Year Ending 30 June 2026.
3. Budget Statement of Financial Activity/Rate Setting Statement for the Year Ending 30 June 2026.
4. Notes to the Budget.


Materiality Threshold for reporting purposes

Each year the Council is required to adopt a percentage or value for the purposes of reporting material variances in the monthly Statement of Financial Activity.

This value or percentage is then used throughout the financial year to identify potential areas in Council's actual revenues and expenditures that vary significantly from Council's budget estimates. The early identification of these potential variances and their cause can assist in better budget management and increased utilisation and allocation of Council funds and resources.

Council has previously used a value of (+) or (-) \$10,000 and a percentage of (+) or (-) 10% for each of the revenue and expenditure nature/type categories listed on the Statement of Financial Activity

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

	Key Imperatives	Governance and Organisation
	Objective	Demonstrate effective leadership, advocacy and governance.
	Outcome	Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community.

Other Strategic Links

Nil

Statutory Environment

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risk that may impact on the achievement of its business objectives.

Risk Level	Comment
High	It is a statutory requirement for a local authority to adopt an annual budget prior to 31 August. Council will be non-compliant with the <i>Local Government Act 1995</i> .

Consultation

Internal – Senior Executives

Councillors

Financial Consultant – Darren Long, DL Consulting

Resource Implications

Financial

The 2025-2026 budget is presented as a balanced budget.

Workforce

Nil

End

6.1.2 Valuations and Differential General Rates and Minimum Payments for 2025-2026 Annual Budget	
File Ref:	FM/1/002
Previous Items:	Nil
Applicant:	Nil
Author and Title:	Carolyn Mallett, Executive Manager Corporate Services Darren Long, Financial Consultant
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachment Number:	6.1.1A Proposed 2025-2026 Annual Budget

Moved: Seconded:

Officer Recommendation CM 25/08/...

That Council:

- 1. Adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2025-2026 year:**

Gross Rental Valuations	\$ 5,836,381
UV Rural Unimproved Valuations	\$677,372,751
UV Plantation Unimproved valuations	\$ 62,789,000

- 2. That Council, pursuant to Section 6.32 and 6.33 of the *Local Government Act 1995*, impose the following rate in the dollar general rate for 2025-2026:**

GRV properties	\$0.112847
UV Rural properties	\$0.004272
UV Plantation properties	\$0.005340

- 3. That Council, pursuant to Sections 6.32 and 6.35 of the *Local Government Act 1995*, impose the following Minimum Payments for 2025-2026:**

GRV properties	\$1,338 per rateable assessment
UV Rural properties	\$1,211 per rateable assessment
UV Plantation properties	\$1,514 per rateable assessment

.....
For:
Against:

Summary

The purpose of this report is for Council to give consideration to the adoption of applicable valuations and the imposition of differential general rates on rateable property.

Background

Section 6.32 of the *Local Government Act 1995* states:

6.32. Rates and service charges-

- (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; and*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*

** Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to:*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

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 planning scheme as defined in 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.*

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.*

6.36. Local government to give notice of certain rates

- (1) *Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.*
- (2) *A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*
- (3) *A notice referred to in subsection (1) —*
- (a) *may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and*
 - (b) *is to contain —*
 - (i) *details of each rate or minimum payment the local government intends to impose; and*
 - (ii) *an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and*
 - (iii) *any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*
 - (c) *is to advise electors and ratepayers that the document referred to in subsection (3A) —*
 - (i) *may be inspected at a time and place specified in the notice; and*

(ii) *is published on the local government's official website.*

(3A) *The local government is required to prepare a document describing the objects of, and reasons for, each proposed rate and minimum payment and to publish the document on the local government's official website.*

(4) *The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification*

(5) *Where a local government —*

(a) *in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or*

(b) *proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4), it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.*

Report Detail

In accordance with Section 6.32, 6.33 and 6.36 of the *Local Government Act 1995* the following actions were undertaken:


1. The proposed differential general rates and minimum payments were advertised.
2. Council received submissions on the proposed differential general rates and minimum payments to be imposed, and those submissions were considered at the Special Council meeting on 14 July 2025.
3. Ministerial approval under Section 6.33(3) was not required as no differential general rate in the dollar in each valuation category was more than twice the lowest rate in the dollar.

The differential rating categories determined by Council are as follows:

Gross Rental Value	Rate in \$	Minimum Payment
GRV General rate	\$0.112847	\$1,338

Unimproved Value	Rate in \$	Minimum Payment
UV Rural General	\$0.004272	\$1,211
UV Plantations	\$0.005340	\$1,514

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

	Key Imperatives	Governance and Organisation
	Outcome	Effectively communicate and engage the community.
	Objective	Work with groups from across the community to address concerns regarding facilities and services.

Other Strategic Links

Nil

Statutory Environment

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

Local Government Act 1995 s.6.32, s6.33, s 6.36.

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risk that may impact on the achievement of its business objectives.

Risk Level	Comment
High	It is a statutory requirement for a local authority to adopt an annual budget prior to 31 August. Council will be non-compliant with the <i>Local Government Act 1995</i> .

Consultation

Internal – Senior Executives

Councillors

Financial Consultant – Darren Long, DL Consulting

Resource Implications

Financial

The 2025-2026 budget is presented as a balanced budget.

Workforce

Nil

End

6.1.3 Imposition of Fees and Charges and Rubbish Removal Charges for 2025-2026 Annual Budget	
File Ref:	FM/1/002
Previous Items:	Nil
Applicant:	Nil
Author and Title:	Carolyn Mallett, Executive Manager Corporate Services Darren Long, Financial Consultant
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachment Number:	6.1.1A Proposed Draft Budget 2025-2026

Moved: Seconded:

Officer Recommendation CM 25/08/...

That Council:

- 1. Pursuant to Sections 6.16 of the *Local Government Act 1995*, adopts the fees and charges, as listed in the Schedule of Fees and Charges for 2025-2026, and incorporates the Schedule of Fees and Charges into its 2025-2026 annual budget.**

.....
For:
Against:

Summary

The purpose of this report is for Council to give consideration to the imposition of –

1. Fees and charges for the 2025-2026 financial year.
2. Rubbish removal charges and recycling removal charges for the 2025-2026 financial year.

Background

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern how a local government may impose fee and charges for the provision of goods or services.

Section 6.16 states:

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*** Absolute majority required.**

- (2) *A fee or charge may be imposed for the following —*
 - (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - (b) *supplying a service or carrying out work at the request of a person;*
 - (c) *subject to section 5.94, providing information from local government records;*
 - (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - (e) *supplying goods;*
 - (f) *such other service as may be prescribed.*
- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
 - (a) *imposed* during a financial year; and*
 - (b) *amended* from time to time during a financial year.*

*** Absolute majority required.**

6.17. Setting level of fees and charges

- (1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*
 - (a) *the cost to the local government of providing the service or goods; and*
 - (b) *the importance of the service or goods to the community; and*
 - (c) *the price at which the service or goods could be provided by an alternative provider.*
- (2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*
- (3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
 - (a) *under section 5.96; or*
 - (b) *under section 6.16(2)(d); or*
 - (c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) *Regulations may —*
 - (a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*

- (b) *limit the amount of a fee or charge in prescribed circumstances.*

6.18. Effect of other written laws

- (1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*
 - (a) *determine an amount that is inconsistent with the amount determined under the other written law; or*
 - (b) *charge a fee or charge in addition to the amount determined by or under the other written law.*
- (2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) *its intention to do so; and*
- (b) *the date from which it is proposed the fees or charges will be imposed.*

Sections 67 and 68 of the *Waste Avoidance and Resource Recovery Act 2007* also apply to the imposition of rubbish and recycling removal charges. Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* states:

67. Local government may impose receptacle charge

- (1) *A local government may, in lieu of, or in addition to a rate under section 66, provide for the proper disposal of waste, whether within its district or not, by making an annual charge per waste receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of premises provided with a waste service by the local government.*
- (2) *The charge is to be imposed on the owner (as defined in section 64(1)) or occupier, as the local government may decide, of any premises provided with a waste service by the local government.*
- (3) *The provisions of the Local Government Act 1995 relating to the recovery of general rates apply with respect to a charge referred to in subsection (1).*
- (4) *In the case of premises being erected and becoming occupied during the year for which payment is to be made, the charge for the service provided is to be the sum that proportionately represents the period*

between the occupation of the premises and the end of the year for which payment is made.

- (5) *Notice of any charge made under this section may be included in any notice of rates imposed under section 66 or the Local Government Act 1995, but the omission to give notice of a charge does not affect the validity of the charge or the power of the local government to recover the charge.*
- (6) *A charge may be limited to premises in a particular portion of the area under the control of the local government.*
- (7) *Charges under this section may be imposed in respect of and are to be payable for all premises in respect of which a waste service is provided, whether such premises are rateable or not.*
- (8) *A local government may make different charges for waste services rendered in different portions of its district.*

Section 68 of the *Waste Avoidance and Resource Recovery Act 2007* states:

68. Fees and charges fixed by local government

Nothing in this Part prevents or restricts a local government from imposing or recovering a fee or charge in respect of waste services under the Local Government Act 1995 section 6.16.


Report Detail

Incorporated into the Schedule of Fees and Charges are the following Rubbish Removal Charges relating to the 2025-2026 financial year:

Annual Fee GST Exclusive

Waste Collection 240lt bin – weekly service	\$269.50
Additional Waste Collection 240lt bin – weekly service	\$269.50
Recycling Removal 240lt bin – fortnightly service	\$134.50
Additional Recycling Removal 240lt bin – fortnightly service	\$134.50

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

	Key Imperatives	Governance and Organisation
	Objective	Demonstrate effective leadership, advocacy and governance.
	Outcome	Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community.

Other Strategic Links

Nil

Statutory Environment

Local Government Act 1995 s.6.16 to s.6.19.

Waste Avoidance and Resource Recovery Act 2007, s67 and s68

Sustainability and Risk Consideration**Economic – (Impact on the Economy of the Shire and Region)**

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risk that may impact on the achievement of its business objectives.

Risk Level	Comment
High	It is a statutory requirement for a local authority to adopt an annual budget prior to 31 August. Council will be non-compliant with the <i>Local Government Act 1995</i> .

Consultation

Internal – Senior Executives

Councillors

Financial Consultant – Darren Long, DL Consulting

Resource Implications**Financial**

The 2025-2026 budget is presented as a balanced budget.

Workforce

Nil

End

6.1.4 Payment of Rates Options and Interest Charges for 2025-2026 Annual Budget	
File Ref:	FM/1/002
Previous Items:	Nil
Applicant:	Nil
Author and Title:	Carolyn Mallett, Executive Manager Corporate Services Darren Long, Financial Consultant
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachment Number:	6.1.1A Proposed 2025-2026 Annual Budget

Moved: Seconded:

Officer Recommendation CM 25/08/...

That Council:

- 1. Pursuant to Section 6.45 of the *Local Government Act 1995*, offer two payment options for rates and service charges for the 2025-2026 financial year, being-**
 - (a) Option 1 – Payment in full by a single instalment by the due date, being 35 days from the date of issue of the rate notice;**
 - (b) Option 2 - Payment in four equal instalments, being**
 - i. Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice;**
 - ii. Instalment 2 - 25% of the rates and service charges within 2 months of (i);**
 - iii. Instalment 3 - 25% of the rates and service charges within 2 months of (ii); and**
 - iv. Instalment 4 - 25% of the rates and service charges within 2 months of (iii).**
- 2. Pursuant to Section 6.45 of the *Local Government Act 1995*, that a total administration fee of \$15.90 (GST Free) apply to Instalment 2, 3 and 4, payable in full on first instalment, under payment option 2**
- 3. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment interest charge of 5.5%, which is to apply to Instalments 2, 3 and 4 under payment option 2.**
- 4. Pursuant to Section 6.51 of the *Local Government Act 1995*, impose a 11.0% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.**

.....
For:
Against:

Summary

The purpose of this report is for Council to give consideration to the-

1. Setting of options for the payment of rates and service charges for the 2025-2026 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2025-2026 financial year.

Background

Section 6.45 requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

Section 6.45 of the *Local Government Act 1995* states-

6.45. Options for payment of rates or service charges

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —*
 - (a) *4 equal or nearly equal instalments; or*
 - (b) *such other method of payment by instalments as is set forth in the local government's annual budget.*
- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —*
 - (a) *by a single payment; or*
 - (b) *by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*
- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*
- (4) *Regulations may —*
 - (a) *provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
 - (b) *prescribe circumstances in which payments may or may not be made by instalments; and*

- (c) prohibit or regulate any matters relating to payments by instalments; and*
- (d) provide for the time when, and manner in which, instalments are to be paid; and*
- (e) prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
- (f) provide for any other matter relating to the payment of rates or service charges.*

Section 6.51 provides for a local government to impose an interest charge on a rate of service charge that remains unpaid after becoming due and payable.

6.51. Accrual of interest on overdue rates or service charges

- (1) A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —*
 - (a) a rate or service charge (or any instalment of a rate or service charge); and*
 - (b) any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.*

*** Absolute majority required.**

Report Detail

Payment options

The Shire has traditionally offered two payment options-

Option 1 Payment in full by the due date.

Option 2 Payment in four equal instalments, being-

- (a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;*
- (b) Instalment 2 - 25% of the rates and service charges within 2 months of (a);*
- (c) Instalment 3 - 25% of the rates and service charges within 2 months of (b); and*
- (d) Instalment 4 - 25% of the rates and service charges within 2 months of (c).*

It is suggested that these payment options continue.

Administration fee and instalment interest charge

Section 6.45 of the Act permits Council to impose an administration charge where a payment of rate or service charge is made by instalments.

Regulations 67 and 68 of the *Local Government (Financial Management) Regulations 1996* limit how much can be imposed as an administration charge and as an instalment interest charge.

Council offers two payment options:

Option 1 – Payment in full

Option 2 – Payment in four equal instalments

In 2024-25 the Shire imposed a total administration fee of \$15.60 on the second, third and fourth instalment payments under Option 2.

It is suggested that Council impose a total administration fee of \$15.90, to apply to the second, third and fourth instalment payments, payable in full on first instalment, under Option 2 for 2025-2026.

The maximum instalment interest rate that can be imposed under Regulation 68 is 5.5%.

The Shire has also previously imposed an instalment interest charge of 5.5% when option 2 is selected by ratepayers.

It is suggested that Council continue to impose an instalment interest charge of 5.5%.


Accrual of interest on overdue rates or service charges

Section 6.51 of the Act permits Council to impose an interest charge on overdue rates or service charges.

Local governments are able to impose a maximum late payment penalty interest rate of 11% under Regulation 70.

It is suggested that Council impose a late payment interest charge of 11% on overdue rates or service charges not paid by the due date.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

	Key Imperatives	Governance and Organisation
	Objective	Demonstrate effective leadership, advocacy and governance.
	Outcome	Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community.

Other Strategic Links

Nil

Statutory Environment

Local Government Act 1995 s.6.45, 6.50, 6.51.

Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71.

Sustainability and Risk Consideration

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risk that may impact on the achievement of its business objectives.

Risk Level	Comment
High	It is a statutory requirement for a local authority to adopt an annual budget prior to 31 August. Council will be non-compliant with the <i>Local Government Act 1995</i> .

Consultation

Internal – Senior Executives

Councillors

Financial Consultant – Darren Long, DL Consulting

Resource Implications

Financial

The 2025-26 budget is presented as a balanced budget

Workforce

Nil

End

6.1.5 Waste Collection Rate for 2025-2026 Annual Budget	
File Ref:	FM/1/002
Previous Items:	Nil
Applicant:	Nil
Author and Title:	Carolyn Mallett, Executive Manager Corporate Services Darren Long, Financial Consultant
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachment Number:	6.1.1A Proposed 2025-2026 Annual Budget

Moved: Seconded:

Officer Recommendation CM 25/08/...

That Council:

- 1. Pursuant to Section 66 of the Waste Avoidance and Resource Recovery Act 2007, and Section 6.35 of the Local Government Act 1995, impose a Waste Collection Rate for 2025-2026 on rateable land as follows-**

GRV general properties	\$0.000006 Rate in the Dollar
UV Rural properties	\$0.000006 Rate in the Dollar
UV Plantation properties	\$0.000006 Rate in the Dollar
GRV properties	\$50 minimum payment per rateable assessment.
UV Rural properties	\$50 minimum payment per rateable assessment.
UV Plantation properties	\$50 minimum payment per rateable assessment.

.....
For:
Against:

Summary

The purpose of this report is for Council to give consideration to the imposition of a Waste Collection Rate for 2025-26 under the *Waste Avoidance and Resource Recovery Act 2007*.

Background

Section 66 of the *Waste Avoidance and Resource Recovery Act 2007* permits a local government to impose an annual rate on rateable land for the purposes of providing for the performance of waste services.

Section 66 *Waste Avoidance and Resource Recovery Act 2007* states-

66 Local government may impose waste collection rate

- (1) *A local government may impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.*
- (2) *The annual rate must not exceed —*
 - (a) *12 cents in the dollar on the gross rental value; or*
 - (b) *where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.*
- (3) *The provisions of the Local Government Act 1995 relating to the making, payment and recovery of general rates apply with respect to rates referred to in subsection (1).*

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates.

This means that all of the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*. As the Waste Collection Rate is imposed as a Minimum Payment of \$200 per assessment, Section 6.35 of the Act applies.

Section 6.35 of the *Local Government Act 1995* states-

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.*

This also triggers the application of Regulations 52 and 53 of the *Local Government (Financial Management) Regulations 1996*.

Regulation 52 states-

52. Percentage prescribed for minimum payment (Act s. 6.35(4))

The percentage prescribed for the purposes of section 6.35(4) is 50%.

Regulation 53 states-

53. Amount prescribed for minimum payment (Act s. 6.35(4))

The amount prescribed for the purposes of section 6.35(4) is \$200

Report Detail

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates. This means that all of the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*.


The Waste Collection Rate for 2024-2025 was set with a Rate in the Dollar of \$0.000006, and a Minimum Payment of \$35.00 per assessment.

The Waste Collection Rate for 2024-2025 resulted in 1,350 properties being levied with a minimum rate of \$35.00.

It is suggested that the Waste Collection Rate for 2025-2026 be imposed with a Rate in the Dollar of \$0.000006, and a minimum payment of \$50.00.

The rate will be imposed on 1,361 properties, providing a yield of \$68,050.

Shire of Boyup Brook Strategic Community Plan 2021 - 2031

	Key Imperatives	Governance and Organisation
	Objective	Demonstrate effective leadership, advocacy and governance.
	Outcome	Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community.

Other Strategic Links

Nil

Statutory Environment

Waste Avoidance and Resource Recovery Act 2007.

Local Government Act 1995

Local Government (Financial Management) Regulations 1996.

Sustainability and Risk Considerations

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected landowners)

Nil

Policy Implications

Nil

Risk Management Implications

Shire of Boyup Brook's commitment to the identification and management of risks that may impact on the achievement of its business objectives.

Risk Level	Comment
High	It is a statutory requirement for a local authority to adopt an annual budget prior to 31 August. Council will be non-compliant with the <i>Local Government Act 1995</i> .

Consultation

Internal – Senior Executives

Councillors

Financial Consultant – Darren Long, DL Consulting

Resource Implications

Financial

The 2025-26 budget is presented as a balanced budget.

Workforce

Nil

End

7. Closure

There being no further business the meeting closed at ...am.

Presiding Member

Date