

Amended July 2025



Rural City of
Wangaratta

Revenue & Rating Plan

2025-29





Welcome

Welcome to the Rural City of Wangaratta (RCOW) Revenue & Rating Plan 2025-29.

The *2020 Local Government Act* requires all councils to publish a plan setting out how income will be generated to fund delivery of their Council Plan, and to cover a minimum period of four years following each council election.

The Revenue & Rating Plan 2025-29 (the Plan) establishes the revenue raising framework within which council proposes to work. The purpose of the Revenue & Rating Plan is to determine the most appropriate and affordable revenue and rating approach for RCOW which in conjunction with other income sources will adequately finance the objectives in the Council Plan.

The Plan is an important part of council's Integrated Planning Framework. Strategies outlined in the Plan will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents within council's Integrated Planning Framework.

Acknowledgement of Traditional Owners

We acknowledge the traditional custodians of the lands on which the Rural City of Wangaratta communities reside. We pay our respect to their Elders past, present and emerging, and celebrate and respect their continuing cultures. We are committed to walking beside all traditional owners as we move toward reconciliation.

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| Revenue & Rating Plan | Adopted by Council | Responsible Officer |
|-----------------------|--------------------|--------------------------------|
| Version 1 | May 2025 | Revenue & Payments Coordinator |
| Version 2 | July 2025 | Revenue & Payments Coordinator |

1. Executive Summary

The Revenue and Rating Plan is a four year plan that outlines the Rural City of Wangaratta's decision-making process on how revenues are calculated and collected and is a requirement of the *Local Government Act 2020*.

The following key changes are proposed to the structure and level of rates and charges for the 2025-26 year compared to the 2024-25 year to ensure that there is a fair and equitable distribution of the rating burden across the different types or classes of land:

- Combine General and Rural Residential land into one category.
- Combine Commercial and Industrial land into one category.
- Combine the three Vacant land types (excluding land which has been vacant for three or more years) into one category.
- Remove the Mixed Use land category until a better identification process can be implemented.
- Decrease the Rural 2 differential rate from 65% to 60% of the general rate.
- Increase the Commercial & Industrial differential rate from 138% to 145% of the general rate.
- Reduce the rate for land vacant for three or more years by 20% to 240% to comply with the Local Government Act 1989 (highest differential rate must be no more than four times the lowest differential rate).

Further details including the impact of these changes is discussed within this Revenue and Rating Plan, including analysis on the average rate for each category in Appendix A.

No changes are proposed to the policies for other revenue sources covered by this Revenue and Rating Plan.

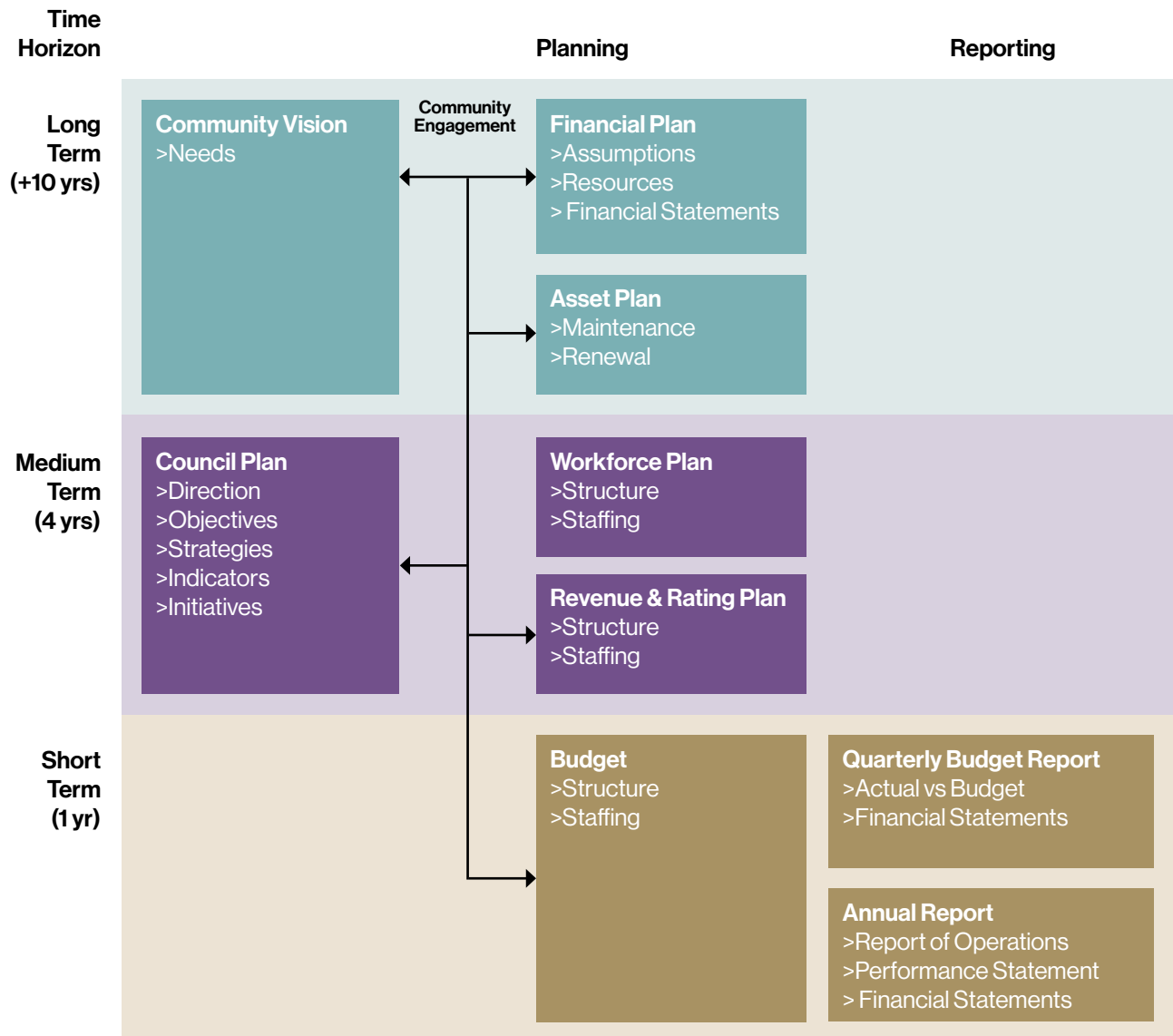
The development of the Revenue and Rating Plan 2025 has been informed by having first consulted the community through the Revenue & Spending Survey which ran from 3 December 2024 to 31 January 2025. Community feedback and rates modelling options were then reviewed and discussed by Councillors through a series of workshops running from 16 December 2024 to 31 March 2025. The Revenue and Rating Plan will be presented to the 22 July 2025 Council meeting for adoption.

2. Purpose

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan (the Plan) to cover a minimum period of four years following each Council election. The Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Plan is to determine the most appropriate and affordable revenue and rating approach for the Rural City of Wangaratta (RCOW) which in conjunction with other income sources will adequately finance the objectives in the Council Plan.

The Plan is part of the RCOW Integrated Strategic Planning Framework as set out in the following diagram.



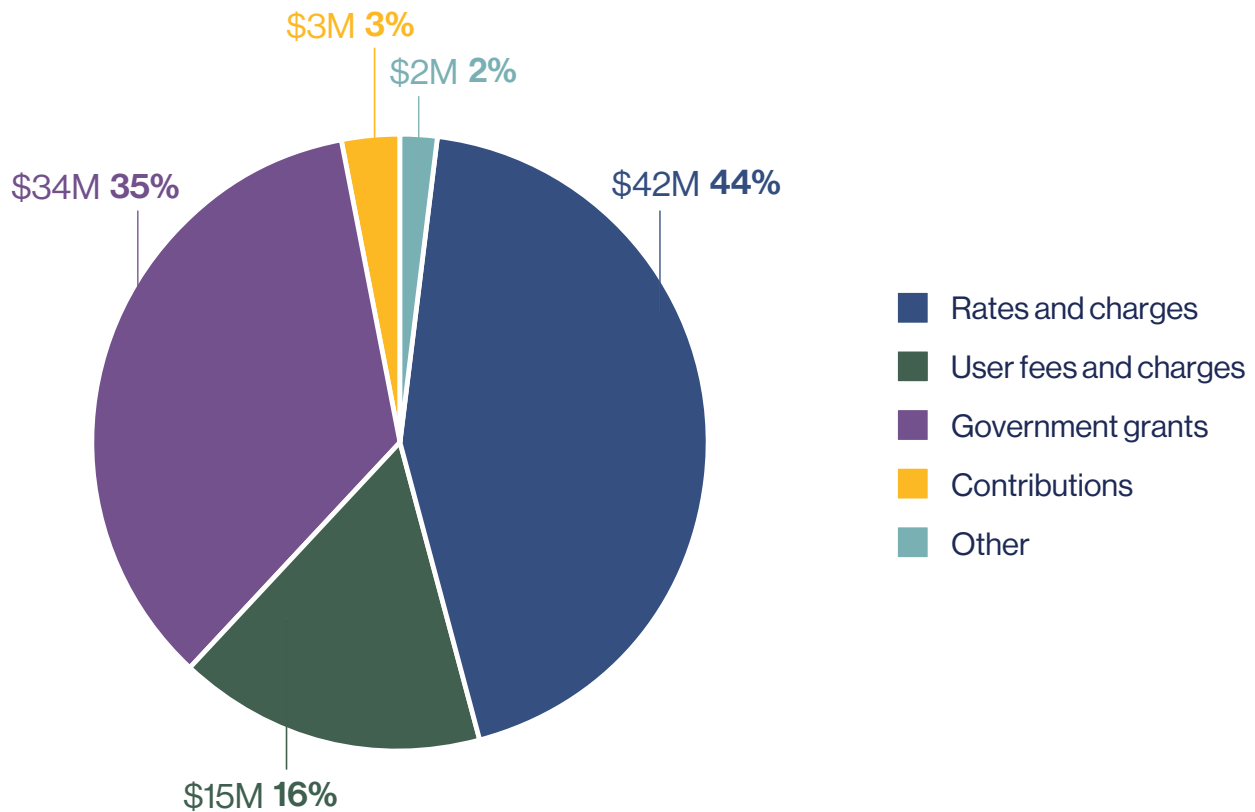
The strategies outlined in this Plan align with the objectives contained in the Council Plan and feed into the RCOW's Budget and Financial Plan, as well as other strategic planning documents.

This Plan explains how the RCOW calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services. In particular, this plan sets out decisions that the RCOW has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It also sets out principles that are used in decision making for other revenue sources such as fees and charges. The plan does not set revenue targets.

3. Introduction

The RCOW provides a number of services and facilities to its local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.

3.1 Revenue Sources



The above graph shows a breakup of the revenue the RCOW uses to fund services and facilities for the Rural City of Wangaratta community. The total revenue for the 2024-25 year was budgeted to be \$96 million with the major components being rates and charges \$42 million (44%), user fees and charges \$15 million (16%) and government grants \$34 million (19%). Government grants includes capital grants of \$9 million to fund capital works expenditure for the year. Contributions includes \$1 million of infrastructure assets expected to be handed over to the RCOW for the year.

3.2 Revenue Requirements

The Plan is a medium-term plan for how the RCOW will generate income to deliver on the Council Plan, program and services and capital works commitments over the next four years. In determining its revenue requirements, the RCOW has identified what each source of revenue is, how much will be raised in each class, and the policy rationale/assumptions for each. In doing this, the RCOW has given consideration to:

- How revenue will be generated through rates on properties (including differential rates [if any] on different property classes).
- Fixed service charges that might be applied on services such as waste or recycling.
- Fees and charges for services and programs including cost recovery policies, user charges and means testing.
- Recurrent and non-recurrent operational and capital grants from other levels of government.
- Developer contributions and other revenue.
- Revenue generated from the use or allocation of Council assets (including the application of discounts and waivers)
- Entrepreneurial, business, or collaborative activities established to deliver programs or services and generate income or reduce costs.

3.3 Revenue Balance

RCOW provides both public and private goods and services to the community. In determining if services should be funded through rates and charges or other revenue sources such as user charges, RCOW considers whether services are either entirely or partially public goods. That is, where a service provides a broad benefit to the whole community then it will be mostly funded from rates. Where individual or groups of ratepayers receive a particular benefit then the service will be mostly funded from user charges.

4. Community Engagement

This Plan outlines the RCOW decision-making process on how revenues are calculated and collected. The following public consultation process has been followed to ensure due consideration and feedback has been received from relevant stakeholders.

Whilst the *Local Government Act 2020* doesn't require community engagement to be undertaken in developing a Revenue & Rating Plan, the community has been actively consulted to help inform the RCOW Plan's development:

- Council undertook community engagement through a Revenue & Spending Survey which ran from 3 December 2024 to 31 January 2025.

To ensure broad community participation and awareness, the survey was promoted through a variety of channels, including:

- Social Media
- Mayoral Radio Interview
- Chronicle Advert
- Linking to Community Vision & Council Plan Survey

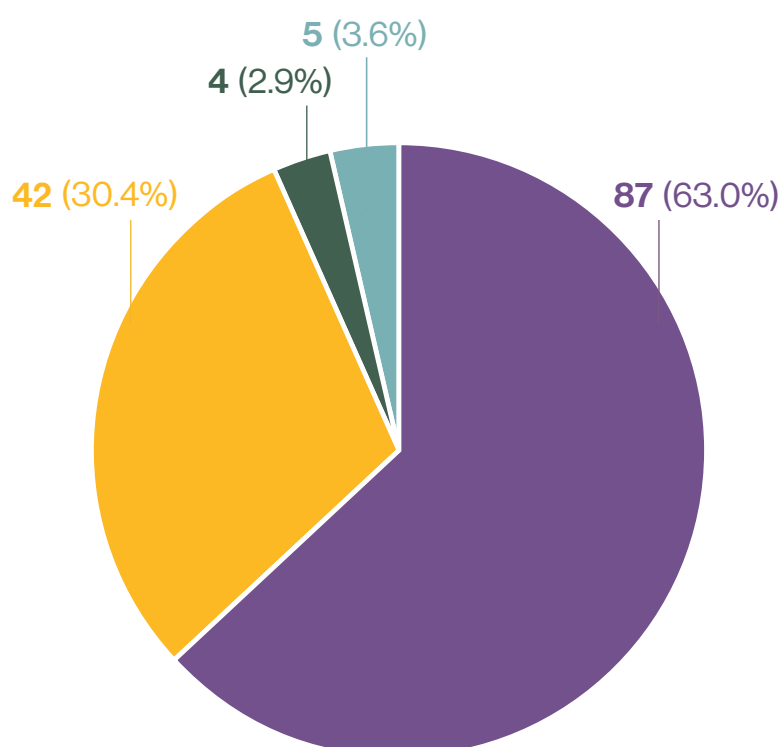
Council received responses from 138 people through the survey right across the ratepayer base and representing a broad mix of urban and rural perspectives.

The full survey and responses were provided to Councillors once it closed for their consideration.

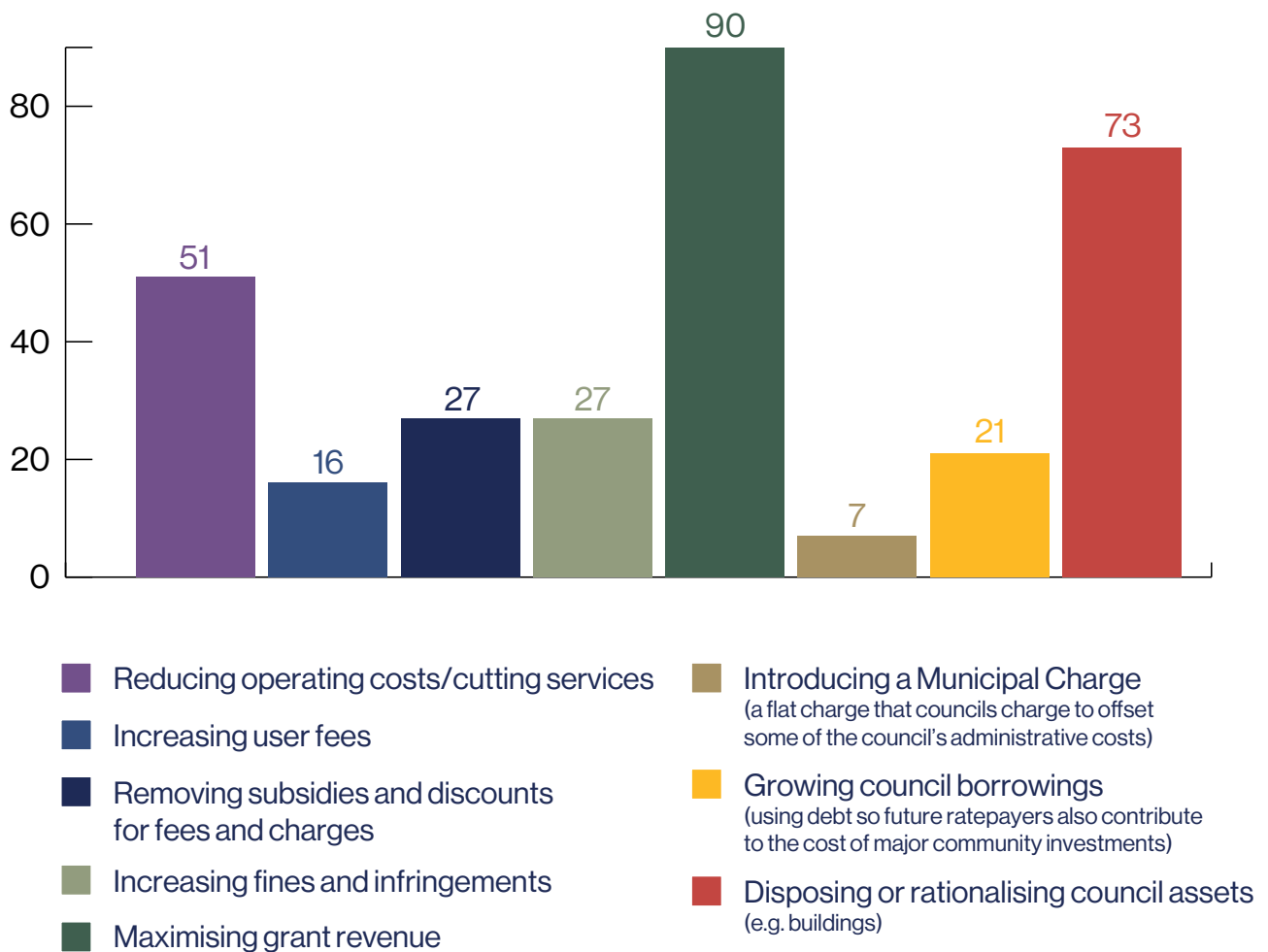
Below are some highlights:

1. How important is it to you that the Council's Revenue and Rating Plan prioritises financial sustainability?

- Very important
- Moderately important
- Not important
- I don't know



2. What other areas should the council focus on to ensure financial stability into the future?



The following are some key and common feedback areas raised in the survey relating specifically to Rates, understanding that the nature of feedback can vary significantly subject to the type of property/ies a ratepayer owns.

- Simplify the structure of the differential categories.
- Charge Rural properties less than people in town due to access to facilities and services.
- Charge higher rates for undeveloped land.
- Consider fairness in rates distribution and encouraging growth in businesses.
- Challenging whether 40 Hectares qualifies as a farm and if it should benefit by being rated as such.
- Advising farmers are struggling more due to higher cost of living and industry pressures and suggesting rating of farmland is weighted to make it financially sustainable.
- Support for a lower rates contribution from rural properties and higher rates from commercial and industrial land to better align with the actual revenue from those businesses.
- Delay higher rates on vacant properties whilst owners await subdivision and building work.
- Council to give greater visibility to how rates revenue is allocated and the resulting benefit back to the community.
- A desire for council to minimise the level of rates as much as possible.

Community feedback and rates modelling options were then reviewed and discussed by Councillors through a series of workshops running from 16 December 2024 to 31 March 2025 prior to being presented to a Council meeting for adoption.

5. Legislative Framework

The legislative framework as it applies to the raising of revenue including the levying of rates and charges by the RCOW includes the *Local Government Act 2020* (including subordinate legislation, guidelines etc) and the *Valuation of Land Act 1960*. The rates and charges provisions are as per the previous *Local Government Act 1989* including recent amendments made by the *Local Government Legislation Amendment (Rating and Other Matters) Act 2022*. The *Emergency Services and Volunteers Fund Act 2012* (formerly *Fire Services Property Levy Act 2012*) is also relevant when determining the appropriate differential rates to apply to a single farm enterprise.

5.1 Local Government Act 2020

Section 8 Role of a Council

The role of a Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.

Section 9 Overarching Governance Principles

A Council must in the performance of its role give effect to the overarching governance principles. Relevant overarching governance principles include:

- Priority is to be given to achieving the best outcomes for the municipal community, including future generations.
- The economic, social and environmental sustainability of the municipal district is to be promoted.
- The municipal community is to be engaged in strategic planning and strategic decision making.
- The ongoing financial viability of the Council is to be ensured.

In giving effect to the overarching governance principles, a Council must take into account the financial management principles.

Section 101 Financial Management Principles

Relevant financial management principles include:

- Revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans.
- Financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community.

Section 94 The Budget

Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- The total amount that the Council intends to raise by rates and charges.
- A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate.
- A description of any fixed component of the rates, if applicable.
- If the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*
- If the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*.
- Council must ensure that, if applicable, the budget also contains a statement:
 - That the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
 - That the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
 - That a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

5.2 Local Government Act 1989

Section 155 Rates and Charges that may be Declared

A council may declare the following rates and charges on rateable land:

- General rates.
- Municipal charges.
- Service rates and charges.
- Special rates and charges.

Section 157 System of Valuing Land

A council may use the site value, net annual value or capital improved value system of valuation. For the purposes of calculating the site value, net annual value or capital improved value of rateable land, a council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

5.3 Quantum of Rates and Charges

This Plan outlines the principles and strategic framework that Council will use in calculating and distributing the rating burden to property owners, however, the quantum of rate and charges revenue will be determined in the annual Budget.

5.4 Taxation Principles

The Victorian Government's *Local Government Better Practice Guide: Revenue and Rating Strategy 2014* states that when developing a rating strategy, in particular with reference to differential rates, the Council should give consideration to the following key good practice taxation principles:

- **Wealth Tax:** The “wealth tax” principle implies that the rates paid are dependent upon the value of a ratepayer’s real property and have no correlation to the individual ratepayer’s consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates
- **Equity:** Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation). Vertical Equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a “relativity” dimension to the fairness of the tax burden)
- **Efficiency:** Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates
- **Simplicity:** How easily a rates system can be understood by ratepayers and the practicality and ease of administration
- **Benefit:** The extent to which there is a nexus between consumption/benefit and the rate burden
- **Capacity to pay:** The capacity of ratepayers or groups of ratepayers to pay rates
- **Diversity:** The capacity of ratepayers within a group to pay rates.

5.5 Rate Capping

The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For the 2024-25 year the FGRS cap was set at 2.75%. For the 2025-26 year it has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council’s average rates and charges.

From the 2019 year, general revaluations of all properties have been undertaken on an annual basis. As a result, the actual rate increase for an individual rateable property may differ from the rate cap percentage due to changes in its valuation. Where the change in an individual property valuation is higher than the average for all rateable properties, the rate increase for that property may be greater than the cap. Where the change in the property valuation is lower than the average for all properties, the rate increase may be lower than the cap.

5.6 Emergency Services and Volunteer Fund

The Victorian Government has announced that the Fire Services Property Levy (FSPL) will be replaced with the new Emergency Services and Volunteers Fund (ESVF) from 1 July 2025.

Aimed to bolster protection for Victorians facing fires and other disasters, the key changes of the new ESVF include:

- Expansion of funding to include other emergency services in addition to the existing Fire Rescue Victoria and Country Fire Authority (CFA).
- CFA and Victoria State Emergency Service (VICSES) eligible volunteers and life members will be entitled to a rebate on the ESVF on their primary place of residence or farm, which will be administered by the State Government through the Department of Government Services.
- The Vacant Land category will be abolished, with vacant land being allocated to its corresponding land use sector.
- From 1 July 2026, a new category will be created for residential PPR, and non-PPR residential properties will incur the non-residential fixed charge. Like the FSPL, the ESVF will be calculated based on a fixed charge that varies by property type, and a variable charge based on property value. The ESVF will be collected by councils and appear on rates notices, replacing the FSPL however the revenue raised will all be passed to the Victorian Government and does not directly benefit councils.

6. Rates and Charges

Rates and charges are property taxes that allow the RCOW to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to use different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

6.1 Valuation Method

Legislation

Under Section 157 of the *Local Government Act 1989* a council may use the site value, net annual value or capital improved value system of valuation. For the purposes of calculating the site value, net annual value or capital improved value of rateable land, a council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

Policy

The RCOW uses the capital improved value (CIV) system of valuation. This means the sum that the land might be expected to realise at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require.

6.2 Rates and Charges

Legislation

Under Section 155 of the *Local Government Act 1989*, a council may declare the following rates and charges on rateable land:

- General rates.
- Municipal charges.
- Service rates and charges.
- Special rates and charges.

Policy

The RCOW's current policy for rates and charges are set out in sections 6.3 to 6.8 below.

6.3 Differential Rates

Legislation

Under Section 158 of the *Local Government Act 1989*, a Council when declaring rates and charges must declare whether the general rates will be raised by the application of a uniform rate or differential rates.

Under Section 161 of the *Local Government Act 1989*, if a Council declares a differential rate for any land, the Council must:

- Specify the objectives of the differential rate including a definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
- Specify the characteristics of the land which are the criteria for declaring the differential rate.

A Council must have regard to any Ministerial guidelines before declaring a differential rate for any land. The Minister issued Guidelines in April 2013. These guidelines attempt to spell out clearly what types and classes of land may be considered for differentials and also those that are not appropriate for differentials or need to be "carefully considered".

The highest differential rate must be no more than four times the lowest differential rate.

Policy and Charges

Council will have six differential rates. Details of the types/classes of land and the level of rate applicable to each differential is as follows:

- General: 100 percent.
- Commercial/Industrial: 145 per cent of the general rate.
- Rural 1: 70 per cent of the general rate.
- Rural 2: 60 per cent of the general rate.
- Vacant: 200 per cent of the general rate.
- Vacant >3 years: 240 per cent of the general rate.

The definition of each differential rate is set out in Appendices A and B.

6.4 Municipal Charge

Legislation

Under Section 158 of the *Local Government Act 1989*, a council may declare a municipal charge to cover some of the administrative costs of the council. A council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the sum total of the council's total revenue from a municipal charge and total revenue from general rates.

Policy and Charges

The RCOW does not levy a municipal charge due to its regressive nature, in that it impacts lower value properties which have a lesser capacity to pay.

6.5 Service Rates and Charges

Legislation

Under Section 162 of the *Local Government Act 1989*, a Council may declare a service rate or charge for any of the following services:

- Waste, recycling or resource recovery.
- Any other prescribed service.

A Council must have regard to any Ministerial guidelines before declaring a service rate or charge for any land. The Minister issued Guidelines in 2024. These Guidelines set out what constitutes good practice by councils in the determination and declaration of service rates and charges and to ensure that service rates and charges:

- Are only used to recover the reasonable costs of providing a direct service to an occupancy.
- Are calculated and declared in a fair and transparent manner.
- Subject to public engagement in accordance with a council's Community Engagement Policy.

Policy and Charges.

The RCOW has the following service rates and charges:

- Kerbside: Urban and Rural 140L/240L bins and Rural 240L bin weekly collection.
- Recycling: Urban and Rural 140L/240L/360L bins.
- Food Organics and Garden Organics (FOGO): Urban and Rural.
- Glass Bin 80L: Subject to Council approval

The RCOW's policy in regard to setting waste management charges is full cost recovery.

6.6 Special Rates and Charges

Legislation

Under Section 163 of the *Local Government Act 1989*, a Council may declare a special rate or charge for the purposes of defraying any expenses or repaying (with interest) any advance made to or debt incurred or loan raised by the Council, in relation to the performance of a function or the exercise of a power of the council, if it will be of special benefit to the persons required to pay the special rate or special charge.

Policy

The RCOW does not have any current special rates and charges schemes in place. Any schemes raised in the future will be carried out in accordance with the requirements of the *Local Government Act 1989*.

6.7 Revenue in Lieu of Rates

Legislation

Revenue in lieu of rates is collected under rate agreements with wind and solar farms calculated in accordance with the *Electricity Industry Act 2000 (EI Act)*. Under section 94(6A) of the *EI Act*, the Payment in Lieu of Rates (PiLoR) framework allows for councils and electricity generators to negotiate annual payments and the rates payable can be any amount agreeable to both parties. If agreement cannot be reached, the *EI Act* provides for third party arbitration. The PiLoR arrangements apply only to the land on which the generation units are situated with related assets, such as transformers and connection infrastructure, being rated under the *Local Government Act 1989*.

Policy

The RCOW has one solar farm running at Glenrowan with 102MW capacity. Another solar farm is being developed in North Wangaratta with an expected capacity of 39 MW.

6.8 Cultural and Recreational Land

Legislation

Cultural and Recreational Land is land as defined under the *Cultural and Recreational Lands Act 1963*. The objective of the rate is to recognise the large contribution that these community organisations and the volunteers make to the Municipality in the provision of sporting, cultural and recreational activities.

Policy

The RCOW has ten properties subject to this rate.

6.9 Payment of Rates and Charges

Legislation

Under Section 167 of the *Local Government Act 1989*, a Council must allow rates and charges to be paid in four instalments. A Council may also allow rates and charges to be paid in a lump sum. Under Section 168 of the *Local Government Act 1989*, a council may also provide incentives for prompt payment.

Policy

Rates are payable by quarterly instalments in September, November, February and May. No discounts are offered for early payment. Part payments can be made towards property rates at any time. Fortnightly, monthly and Direct Debit payments are also available.

6.10 Rebates and Concessions

Legislation

Under Section 169 of the *Local Government Act 1989*, a Council may grant a rebate or concession in relation to any rate or charge to:

- Assist the proper development of the municipal district; or
- Preserve buildings or places in the municipal district which are of historical or environmental interest; or
- Restore or maintain buildings or places of historical, environmental, architectural or scientific importance in the municipal district; or
- Assist the proper development of part of the municipal district.

A Council resolution granting a rebate or concession must specify the benefit to the community as a whole resulting from the rebate or concession.

Policy

Ratepayers who hold an eligible pensioner concession card or, Veteran Affairs gold card (given for TPI, War Widow, EDA or POW) in accordance with the concession rules determined by the Department of Families, Fairness and Housing may be entitled to receive a State Government funded concession on their rates and charges for their principal place of residence. Eligible pensioners are also entitled to receive a concession on the Emergency Services and Volunteers Fund (formerly the Fire Services Property Levy).

6.11 Deferrals and Waivers

Legislation

Under Section 170 of the *Local Government Act 1989*, a council may defer in whole or in part any rate or charge if the payment would cause hardship to the person. Under Section 171 of the *Local Government Act 1989*, a council may waive the whole or part of any rate or charge or interest in relation to:

- An eligible recipient.
- Any other class of persons determined by the Council for the purpose of waiving rates or charges on the grounds of financial hardship.

Under Section 171 of the *Local Government Act 1989*, a person who:

- Is suffering financial hardship.
- Would suffer financial hardship if that person paid the full amount of a rate or charge for which he or she is liable may apply to a Council for the waiver of the whole or part of any rate or charge or of any interest imposed for late payment.

Under Section 171B of the *Local Government Act 1989*, on the application of a person, a council may enter into a plan with the person for the payment of a rate or charge (including interest charged under section 172):

- Which the person is liable to pay.
- Which has not been paid by the date specified for payment.

A payment plan may be for an unpaid rate or charge.

Policy

The Council has a Financial Hardship Policy – Rates which provides assistance to ratepayers who may be experiencing financial hardship, by offering a range of special payment arrangements. Ratepayers may apply for 'Short Term Financial Hardship' for no more than one year to enter into alternative repayment arrangements. Ratepayers may also apply for 'Long Term Financial Hardship' to have rates, interest and charges deferred in whole or part. Under this arrangement rates and interest will still accrue although interest may be waived and no debt recovery action will be taken while the terms for payment are met. Financial hardship will only be considered for a ratepayer's principal place of residence.

7. Fees & Charges

Fees and charges consist of statutory fees and charges and user fees and charges. Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. User fees relate to the recovery of service delivery costs through the charging of fees to users of the RCOW's services. The use of leisure, entertainment and other community facilities, and the provision of human services such as home and community care services.

7.1 Pricing Policy

All fees and charges are listed in the Fees and Charges Schedule which is published in the Annual Budget. In setting the fees and charges the RCOW takes into account the following key service performance principles under Section 106 of the *Local Government Act 2020* are met:

- Services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community.
- Services should be accessible to the members of the municipal community for whom the services are intended.
- Quality and costs standards for services set by the Council should provide good value to the municipal community.

The RCOW must also comply with the government's Competitive Neutrality Policy for significant business activities it provides and adjust service prices to neutralise any competitive advantages when competing with the private sector.

7.2 Statutory Fees and Fines

Policy

Statutory fees and fines are those which the RCOW collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are advised by the state government department responsible for the corresponding services or legislation, and the Council has limited discretion in applying these fees.

Fees and Fines

A summary of statutory fees and fines by major service area is as follows:

- Infringements and costs
- Town planning
- Land information certificates
- Permits and registrations
- Other

7.3 User Fees

Policy

For user fees not regulated by statute, the Council determines the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations. The three types of non-statutory pricing are as follows:

- Market price: Price based on the benchmarked competitive prices of alternate suppliers. In general this represents full cost recovery plus an allowance for profit).
- Full cost recovery price: Price based on recovering all direct and indirect costs incurred by Council. This pricing is used in particular where a service provided by Council benefits individual customers specifically, rather than the community as a whole.
- Subsidised price: Price based on less than full cost of that service and range from full subsidies (i.e. The Council provides the service free of charge) to partial subsidies, where the Council provides the service to the user with a discount.
- The schedule of Fees and Charges in the Budget includes more than 500 individual fees and charges which are reviewed annually as part of the Budget process.

Charges, Fees and Fines

A summary of charges, fees and fines by major service area is as follows:

- Aged and community care
- Parks, Sport and Recreation
- Children and Youth Services
- Parking
- Building
- Waste management
- Leases/Licences
- Wangaratta Performing Arts & Convention Centre
- Wangaratta Art Gallery
- Wangaratta Sports & Aquatic Centre
- Library
- Cemetery
- Other

8. Other Revenue Sources

Other revenue sources that the RCOW uses to fund services and facilities include government grants, contributions and other revenue.

8.1 Government Grants

Policy

Grant revenue represents income usually received from other levels of government (Commonwealth and State). Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects. The RCOW pro-actively advocates to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. The RCOW may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its Financial Plan, the RCOW considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. The RCOW will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities. Grant assumptions are then clearly detailed in the RCOW's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

Government Grants

A summary of recurrent government grants by type is as follows.

Operating

- Financial assistance
- Aged and community care
- Environment
- Libraries
- Family and early childhood
- Performing arts and events
- Maternal and child health
- Projects and recreation
- Youth
- Home and community care
- Regional assessment services

Capital

- Roads to recovery

8.2 Contributions

Policy

Development contributions received as a result of Council adopted Development Contributions Plans (DCPs) are planning tools used to ensure that the RCOW's new communities have appropriate access to essential infrastructure required to ensure the safety and liveability of its suburbs. All developers are required to fund and construct local infrastructure to service new developments and housing estates. The role of development contributions is to ensure major infrastructure items such as traffic signals, sports grounds and community centres are funded equitably between multiple developers and/or landowners. Development contributions also avoid the potential of the RCOW being required to fully fund these larger infrastructure items, when there is a clear nexus between the development and the need for the infrastructure item(s).

The RCOW's policy for the development contributions system is to ensure:

- Delivery of liveable communities that contain infrastructure that meets their growing needs.
- Orderly delivery of new development and essential infrastructure.
- The equitable distribution of major Infrastructure costs across all developers / landowners, and where appropriate, Council.

The RCOW also collects contributions from developers for open space which is used for future recreation facility additions and improvements. The policy framework for open space contributions is set out in the *Subdivision Act 1988* which enshrines a nominal contribution of up to 5 per cent of the site area or equivalent land value.

Contributions

A summary of contributions by type is as follows.

- Development contribution plan.
- Open space.

8.3 Other Revenue

Policy

The RCOW earns other sources of revenue from interest and dividends on investments. The amount of revenue earned from these sources fluctuates from year to year depending on the level of cash and other investments.

Other Revenue

A summary of other revenue by type is as follows:

- Interest on investments.
- Dividends on investments.



APPENDIX A: Proposed Changes to Rates and Charges

Objectives

In distributing the rating burden across the different categories of ratepayers in the Rural City of Wangaratta, the RCOW is looking to achieve the following objectives:

- Having a rating structure that provides fairness and equity for the whole municipality.
- Striking the right balance in terms of the number and level of differential rates.
- The rating structure is supported by the rating principles (see below).

Rating Principles

The Victorian Government's Local Government Better Practice Guide: Revenue and Rating Strategy 2014 states that when developing a rating structure a Council should give consideration to the following key rating principles:

- **Wealth Tax:** The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.
- **Equity:** Horizontal equity – ratepayers in similar situations should pay similar amounts of rates. Vertical Equity – those who are better off should pay more rates than those worse off.
- **Efficiency:** Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.
- **Simplicity:** How easily a rates system can be understood by ratepayers and the practicality and ease of administration.
- **Benefit:** The extent to which there is a nexus between consumption/benefit and the rates paid.
- **Capacity to pay:** The capacity of ratepayers or groups of ratepayers to pay rates.
- **Diversity:** The capacity of ratepayers within a group to pay rates.

Assessment of Rating Structure

The Council received briefings from officers on an assessment of the current rating structure against the rating principles. Council also received feedback from the Rural City of Wangaratta community through its deliberative engagement processes on the current rating structure. The key findings and recommendations from these processes were as follows:

- **Rural 2**
 - Equity: Consider decreasing the Rural 2 differential to offset the increase in rate burden over the past eight years (Rural 2: increase from 16% to 20%).
- **General**
 - Simplicity: Consider combining Rural Residential and General differentials as both are set at the same level.
- **Commercial/Industrial**
 - Equity: Consider increasing Commercial/Industrial differentials to offset the decrease in the rate burden over the past eight years (decrease from 15% to 13%).
 - Simplicity: Consider aggregating the Commercial/Industrial differentials as both are set at the same level.
- **Vacant land**
 - Simplicity: Consider combining the three Vacant land differentials set at 200%, into one Vacant differential to simplify the structure.
- **Mixed Use**
 - Simplicity: Consider removing the Mixed Use differential until a better identification process can be implemented to overcome current under reporting.

Proposed Changes

Based on this assessment and to ensure that there is a fair and equitable distribution of the rating burden across the different types or classes of land, the following changes are proposed to the 'structure' of differential rates for the 2025-26 year compared to the 2024-25 year:

- Combine General and Rural Residential land into one category.
- Combine Commercial and Industrial land into one category.
- Combine the three Vacant land types (excluding land which has been vacant of three or more years) into one category called Vacant.
- Remove the Mixed Use category until a better identification process can be implemented.

The following changes are proposed to the 'level' of differential rates for the 2025-26 year compared to the 2024-25 year:

- Decrease the Rural 2 differential rate from 65% to 60% of the general rate.
- Increase the Commercial & Industrial differential rate from 138% to 145% of the general rate.
- Reduce the rate for land vacant three or more years by 20% to 240% to comply with the Local Government Act 1989 (highest differential rate must be no more than four times the lowest differential rate).

The following tables show the change in the average rate for each category and/or type of land between the level of differential rates levied in the 2024-25 year "Current" and those proposed to be levied in the 2025-26 year "Modelled". The valuation bands are based on the level of property valuations as at 1 January 2025.

| | General | | | | |
|------------------------|---------|--------------------|---------------------|--------------|-------------|
| | #Assess | 2024-25 Current | 2025-26 Modelled | Change \$ | Change % |
| Up to \$99,999 | 78 | \$217.85 | \$219.35 | \$1.50 | 0.7% |
| \$100,000 to \$199,999 | 474 | \$454.33 | \$457.45 | \$3.12 | 0.7% |
| \$200,000 to \$299,999 | 1012 | \$801.10 | \$806.60 | \$5.51 | 0.7% |
| \$300,000 to \$399,999 | 1990 | \$1,062.05 | \$1,069.35 | \$7.30 | 0.7% |
| \$400,000 to \$499,999 | 2558 | \$1,383.14 | \$1,392.54 | \$9.40 | 0.7% |
| \$500,000 to \$599,999 | 2226 | \$1,670.63 | \$1,682.11 | \$11.48 | 0.7% |
| \$600,000 to \$699,999 | 1510 | \$1,967.16 | \$1,980.68 | \$13.52 | 0.7% |
| \$700,000 to \$799,999 | 863 | \$2,274.83 | \$2,290.47 | \$15.64 | 0.7% |
| \$800,000 to \$899,999 | 547 | \$2,578.49 | \$2,596.22 | \$17.73 | 0.7% |
| \$900,000 to \$999,999 | 374 | \$2,898.82 | \$2,917.23 | \$18.41 | 0.6% |
| \$1,000,000 and over | 499 | \$3,657.76 | \$3,682.90 | \$25.15 | 0.7% |
| Total/Mean | 12131 | \$1,621.20 | \$1,632.28 | \$11.08 | 0.7% |

| | Commercial & Industrial | | | | |
|------------------------|-------------------------|--------------------|---------------------|--------------|-------------|
| | #Assess | 2024-25 Current | 2025-26 Modelled | Change \$ | Change % |
| Up to \$99,999 | 62 | \$191.73 | \$202.84 | \$11.11 | 5.8% |
| \$100,000 to \$199,999 | 98 | \$646.48 | \$683.94 | \$37.46 | 5.8% |
| \$200,000 to \$299,999 | 141 | \$1,066.58 | \$1,128.38 | \$61.81 | 5.8% |
| \$300,000 to \$399,999 | 120 | \$1,484.69 | \$1,572.75 | \$88.06 | 5.9% |
| \$400,000 to \$499,999 | 121 | \$1,883.00 | \$1,994.59 | \$111.59 | 5.9% |
| \$500,000 to \$599,999 | 104 | \$2,279.73 | \$2,415.08 | \$135.35 | 5.9% |
| \$600,000 to \$699,999 | 84 | \$2,716.59 | \$2,874.01 | \$157.42 | 5.8% |
| \$700,000 to \$799,999 | 64 | \$3,137.45 | \$3,326.73 | \$189.28 | 6.0% |
| \$800,000 to \$899,999 | 55 | \$3,572.79 | \$3,779.82 | \$207.04 | 5.8% |
| \$900,000 to \$999,999 | 42 | \$4,006.23 | \$4,238.38 | \$232.15 | 5.8% |
| \$1,000,000 and over | 236 | \$12,380.92 | \$13,098.37 | \$717.45 | 5.8% |
| Total/Mean | 1127 | \$4,067.77 | \$4,304.70 | \$236.92 | 5.8% |

| | Rural 1 | | | | |
|------------------------|------------|--------------------|---------------------|----------------|-------------|
| | #Assess | 2024-25 Current | 2025-26 Modelled | Change \$ | Change % |
| Up to \$99,999 | 3 | \$156.63 | \$157.71 | \$1.08 | 0.7% |
| \$100,000 to \$199,999 | 17 | \$326.92 | \$329.16 | \$2.25 | 0.7% |
| \$200,000 to \$299,999 | 26 | \$540.30 | \$544.01 | \$3.71 | 0.7% |
| \$300,000 to \$399,999 | 29 | \$754.34 | \$759.52 | \$5.19 | 0.7% |
| \$400,000 to \$499,999 | 39 | \$961.26 | \$967.87 | \$6.61 | 0.7% |
| \$500,000 to \$599,999 | 46 | \$1,178.96 | \$1,187.07 | \$8.10 | 0.7% |
| \$600,000 to \$699,999 | 87 | \$1,394.98 | \$1,404.57 | \$9.59 | 0.7% |
| \$700,000 to \$799,999 | 115 | \$1,605.78 | \$1,616.82 | \$11.04 | 0.7% |
| \$800,000 to \$899,999 | 134 | \$1,816.97 | \$1,829.46 | \$12.49 | 0.7% |
| \$900,000 to \$999,999 | 142 | \$2,030.98 | \$2,044.94 | \$13.96 | 0.7% |
| \$1,000,000 and over | 339 | \$2,768.76 | \$2,787.80 | \$19.03 | 0.7% |
| Total/Mean | 977 | \$1,955.15 | \$1,968.59 | \$13.44 | 0.7% |

| | Rural 2 | | | | |
|------------------------|-------------|--------------------|---------------------|------------------|--------------|
| | #Assess | 2024-25 Current | 2025-26 Modelled | Change \$ | Change % |
| Up to \$99,999 | 5 | \$126.93 | \$117.97 | -\$8.96 | -7.1% |
| \$100,000 to \$199,999 | 17 | \$305.55 | \$283.98 | -\$21.56 | -7.1% |
| \$200,000 to \$299,999 | 23 | \$518.68 | \$482.08 | -\$36.61 | -7.1% |
| \$300,000 to \$399,999 | 31 | \$692.18 | \$643.33 | -\$48.85 | -7.1% |
| \$400,000 to \$499,999 | 56 | \$884.07 | \$821.67 | -\$62.40 | -7.1% |
| \$500,000 to \$599,999 | 70 | \$1,105.59 | \$1,027.56 | -\$78.03 | -7.1% |
| \$600,000 to \$699,999 | 104 | \$1,296.01 | \$1,204.54 | -\$91.47 | -7.1% |
| \$700,000 to \$799,999 | 96 | \$1,489.33 | \$1,384.22 | -\$105.11 | -7.1% |
| \$800,000 to \$899,999 | 139 | \$1,676.58 | \$1,558.25 | -\$118.33 | -7.1% |
| \$900,000 to \$999,999 | 116 | \$1,879.53 | \$1,746.87 | -\$132.65 | -7.1% |
| \$1,000,000 and over | 1341 | \$4,188.10 | \$3,892.51 | -\$295.59 | -7.1% |
| Total/Mean | 1998 | \$3,258.85 | \$3,028.85 | -\$230.00 | -7.1% |

| | Vacant | | | | |
|------------------------|------------|--------------------|---------------------|----------------|-------------|
| | #Assess | 2024-25 Current | 2025-26 Modelled | Change \$ | Change % |
| Up to \$99,999 | 2 | \$503.46 | \$506.92 | \$3.46 | 0.7% |
| \$100,000 to \$199,999 | 32 | \$1,022.18 | \$1,029.20 | \$7.03 | 0.7% |
| \$200,000 to \$299,999 | 157 | \$1,494.03 | \$1,504.31 | \$10.27 | 0.7% |
| \$300,000 to \$399,999 | 67 | \$2,137.62 | \$2,152.32 | \$14.70 | 0.7% |
| \$400,000 to \$499,999 | 54 | \$2,755.30 | \$2,774.24 | \$18.94 | 0.7% |
| \$500,000 to \$599,999 | 21 | \$3,311.06 | \$3,333.83 | \$22.76 | 0.7% |
| \$600,000 to \$699,999 | 8 | \$3,871.30 | \$3,897.91 | \$26.61 | 0.7% |
| \$700,000 to \$799,999 | 8 | \$4,531.90 | \$4,563.05 | \$31.15 | 0.7% |
| \$800,000 to \$899,999 | 1 | \$4,900.34 | \$4,934.03 | \$33.69 | 0.7% |
| \$900,000 to \$999,999 | 3 | \$5,933.71 | \$5,974.50 | \$40.79 | 0.7% |
| \$1,000,000 and over | 8 | \$14,672.80 | \$14,773.67 | \$100.87 | 0.7% |
| Total/Mean | 361 | \$2,318.92 | \$2,334.86 | \$15.94 | 0.7% |

| | Vacant > 3 years | | | | |
|------------------------|------------------|--------------------|---------------------|------------------|--------------|
| | #Assess | 2024-25 Current | 2025-26 Modelled | Change \$ | Change % |
| \$100,000 to \$199,999 | 6 | \$1,334.12 | \$1,239.96 | -\$94.16 | -7.1% |
| \$200,000 to \$299,999 | 11 | \$1,991.98 | \$1,851.39 | -\$140.59 | -7.1% |
| \$300,000 to \$399,999 | 5 | \$2,519.62 | \$2,341.79 | -\$177.83 | -7.1% |
| \$500,000 to \$599,999 | 1 | \$4,030.12 | \$3,745.68 | -\$284.44 | -7.1% |
| Total/Mean | 23 | \$2,023.68 | \$1,880.86 | -\$142.83 | -7.1% |

APPENDIX B: Differential Rate Definitions

| General | |
|-------------------------------|--|
| Definition | <p>General land is any land, which is not: Commercial & Industrial land; Rural 1 land; Rural 2 land; Vacant; or Vacant >3yrs, and on which there is a building affixed to the land that is primarily designed and legally permitted for residential use and which is:</p> <ul style="list-style-type: none"> • Located within a Rural Living 1 Zone, Rural Living 2 Zone, Low Density Residential Zone, Township Zone, General Residential Zone, Neighbourhood Residential Zone or Residential Growth Zone under the Wangaratta Planning Scheme: or • Located within a Farming Zone or Rural Conservation Zone under the Wangaratta Planning Scheme and is less than 8ha in area and not a component of a single farm enterprise (as defined in Section 3 of Emergency Services and Volunteer Fund Act 2012); |
| Objectives | <p>The objective of this differential is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Rural City of Wangaratta, including (but not limited to) the:</p> <ul style="list-style-type: none"> • Construction and maintenance of infrastructure assets. • Development and provision of health and community services. • Provision of general support services. |
| Types and classes | The types and classes of rateable land within this rate are those having the relevant characteristics described above. |
| Use of rate | <p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.</p> |
| Level of rate | 100 per cent of the general rate. |
| Use of land | Is any use permitted under the Rural City of Wangaratta Planning Scheme. |
| Geographic location | This rate is applicable to land within the municipal district. |
| Planning scheme zoning | The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme. |
| Types of buildings | This category applies to all buildings already constructed on the land prior to the expiry of the 2024/25 year. |

| Commercial & Industrial | |
|-------------------------------|---|
| Definition | <p>Commercial & Industrial land is any land, which is not; General land; Rural 1 land; Rural 2 land; Vacant; or Vacant >3yrs and which must contain a building that is primarily used for</p> <ul style="list-style-type: none"> • Sale of goods or services • Other commercial purposes • Industrial purposes <p>and is not the owner's principal place of residence and is allocated an Australian Valuation Property Classification Code that correlates with the Commercial or Industrial classification of the Emergency Services and Volunteers Fund.</p> |
| Objectives | The objective of the Commercial & Industrial differential is to recognise the benefits derived by this class of property including higher infrastructure and general support services. |
| Types and classes | The types and classes of rateable land within this rate are those having the relevant characteristics described above. |
| Use of rate | <p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.</p> |
| Level of rate | 145 per cent of the general rate. |
| Use of land | Is any use permitted under the Rural City of Wangaratta Planning Scheme. |
| Geographic location | This rate is applicable to land within the municipal district. |
| Planning scheme zoning | The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme. |
| Types of buildings | This category applies to all buildings already constructed on the land prior to the expiry of the 2024/25 year. |

| Rural 1 | |
|-------------------------------|--|
| Definition | <p>Rural 1 land is any land, which is not General land; Commercial & Industrial land; Rural 2 land; Vacant; or Vacant >3yrs and which is:</p> <ul style="list-style-type: none"> • Located within a Farming Zone or Rural Conservation Zone under the Wangaratta Planning Scheme and is not less than 8ha in area; or • Not less than 2ha and is a component of a single farm enterprise [as defined in Section 3 of the Emergency Services and Volunteer Fund Act 2012]. |
| Objectives | The objective of the Rural 1 differential is to recognise the reduced infrastructure investment and provision of services to this class of property. |
| Types and classes | The types and classes of rateable land within this rate are those having the relevant characteristics described above. |
| Use of rate | <p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.</p> |
| Level of rate | 70 per cent of the general rate. |
| Use of land | Is any use permitted under the Rural City of Wangaratta Planning Scheme. |
| Geographic location | This rate is applicable to land within the municipal district. |
| Planning scheme zoning | The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme. |
| Types of buildings | This category applies to all buildings already constructed on the land prior to the expiry of the 2024/25 year. |

| Rural 2 | |
|-------------------------------|---|
| Definition | <p>Rural 2 land is any land, which is not General land; Commercial & Industrial land; Rural 1 land; Vacant; or Vacant >3yrs which is:</p> <ul style="list-style-type: none"> • Located within a Farming Zone or Rural Conservation Zone under the Wangaratta Planning Scheme and is greater than 40ha in area; or • Not less than 2ha and is a component of a single farm enterprise [as defined in Section 3 of the Emergency Services and Volunteers Fund Act 2012]; and when combined has a total area greater than 40ha. |
| Objectives | The objective of the Rural 2 differential rate is to recognise the reduced infrastructure investment and provision of services to this class of property. This differential rate also recognises the land stewardship and amenity that large rural holdings provide to the rural landscape. |
| Types and classes | The types and classes of rateable land within this rate are those having the relevant characteristics described above. |
| Use of rate | <p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.</p> |
| Level of rate | 60 per cent of the general rate. |
| Use of land | Is any use permitted under the Rural City of Wangaratta Planning Scheme. |
| Geographic location | This rate is applicable to land within the municipal district. |
| Planning scheme zoning | The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme. |
| Types of buildings | This category applies equally to unimproved land and land on which buildings are constructed prior to the expiry of the 2024/25 rating year. |

| Vacant | |
|-------------------------------|---|
| Definition | <p>Vacant is any land, which is not General land; Commercial; & Industrial land; Rural 1 land; Rural 2 land; or Vacant > 3yrs and on which no improvement has been made and:</p> <ul style="list-style-type: none"> Has been vacant for less than three years at 1 July of the current rateable financial year. |
| Objectives | The objective of the Vacant differential is to encourage the development of this class of property. |
| Types and classes | The types and classes of rateable land within this rate are those having the relevant characteristics described above. |
| Use of rate | <p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.</p> |
| Level of rate | 200 per cent of the general rate. |
| Use of land | Is any use permitted under the Rural City of Wangaratta Planning Scheme. |
| Geographic location | This rate is applicable to land within the municipal district. |
| Planning scheme zoning | The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme. |
| Types of buildings | This category applies to an unimproved class of land only. Non-residential structures are not considered as improvements unless the land is classified Commercial & Industrial. |

| Vacant >3yrs | |
|-------------------------------|--|
| Definition | <p>Vacant > 3yrs is any land, which is not General land; Commercial & Industrial land; Rural 1 land; Rural 2 land; or Vacant land and on which no improvement has been made and:</p> <ul style="list-style-type: none"> Has been vacant for three or more years; and Has not changed ownership within the last three years as at 1 July of the current rateable financial year. |
| Objectives | The objective of the Vacant >3 yrs differential is to encourage the development of medium to long-term unimproved residential property. |
| Types and classes | The types and classes of rateable land within this rate are those having the relevant characteristics described above. |
| Use of rate | <p>The money raised by this rate will be applied to the items of expenditure described in the Budget by Council.</p> <p>The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.</p> |
| Level of rate | 240 per cent of the general rate. |
| Use of land | Is any use permitted under the Rural City of Wangaratta Planning Scheme. |
| Geographic location | This rate is applicable to land within the municipal district. |
| Planning scheme zoning | The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme. |
| Types of buildings | This category applies to an unimproved class of land only. Non-residential structures are not considered as improvements unless the land is classified Commercial & Industrial. |

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