



STATEMENT OF RATING OBJECTS AND REASONS

In accordance with section 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to Levy Differential Rates and Minimum Payments", the following information details the objectives and reasons for those proposals.

EXECUTIVE SUMMARY

The following rating principles are proposed in this Statement of Rating Objects and Reasons for the 2016/17 rating year:

- Gross Rental Values apply to the following differential general rate categories; Residential, Commercial/ Shopping Centre, Industrial, Mass Accommodation, Tourist Accommodation;
- Unimproved Values apply to the following differential general rate categories; Mining, UV Other and UV Pastoral;
- Properties are rated according to Town Planning zonings and predominant land use with each having a separate calculated rate in the dollar to achieve greater equity across all sectors;
- The current Gross Rental Values have a date of valuation of 1 August 2014 – that is, the Town has received a general valuation in the last 12 months with valuations that came into force on 1 July 2015;
- Unimproved Values are determined annually by the Valuer General and proposed rates have been calculated on provisional valuations provided with a date in force of 1 July 2015;
- The proposed rates model will yield \$23,985,828 in total rate revenue which is a **4.9% decrease** from the 2015/16 forecast and a **9% decrease** from the 2014/15 year actual rates revenues received.

WHAT ARE RATES?

Rates are a tax levied on all rateable properties within the boundaries of the Town of Port Hedland Municipality in accordance with the *Local Government Act 1995*.

The overall objective of the proposed rates in the 2016/17 Budget is to provide for the net funding requirements of the Town's services, activities, financing costs and the current and future capital requirements of the Town, after taking into account all other forms of revenue.

The formulation of a rating system is about achieving a means by which Council can raise sufficient revenue to pay for the services it provides. Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if

it is based on the property valuations alone. For this reason there are refinement options made available, such as differential rating, that the Town of Port Hedland has elected to use.

In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office – a State Government agency) and those valuations are forwarded to each Local Government.

Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value which generally applies for rural land.

LOCAL GOVERNMENT ACT 1995 – RATING PROVISIONS

The *Local Government Act 1995* sets out the basis on which differential general rates may be based as follows:

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

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

DIFFERENTIAL RATES

6.33. Differential general rates

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

- (5) A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1) (a) came into operation is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

MINIMUM RATES

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 –
- 50 per cent of the total number of separately rated properties in the district; or
 - 50 per cent 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 –
- the number of separately rated properties in the district;
- Or
- 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 –
- to land rated on gross rental value;
 - to land rated on unimproved value; and
 - to each differential rating category where a differential general rate is imposed.

2016/17 BUDGET PROPOSAL

The following are the proposed Differential General Rates and Minimum Payments for the Town of Port Hedland for the 2016/17 financial year, to be effective from 1 July 2016.

Rate Category	Rate in Dollar (expressed as cents in \$)	Minimum Payment
GRV Residential	5.4074	\$1,260
GRV Commercial	4.0875	\$1,260
GRV Industrial	2.7529	\$1,260

GRV Mass Accommodation	26.0000	\$1,260
GRV Tourist Accommodation	11.4339	\$1,260
UV Mining	40.0000	\$260
UV Other	21.0000	\$1,260
UV Pastoral	21.0000	\$1,260

The above rate model will yield \$23,985,828 in rate revenue which is a 4.9% decrease on current year to date actual rate revenue. Whilst the above model indicates a net revenue reduction, there will be some slight rate increases within individual rate categories due the use of differential rating to achieve an equitable distribution of the rate burden. This is discussed further within this paper.

GROSS RENTAL VALUATION (GRV)

Council has adopted differential rates in its Gross Rental Valuation area for Residential properties, Commercial properties, Industrial properties, Shopping Centres, Mass Accommodation properties and Tourist Accommodation properties to all town site properties utilizing property valuations supplied by the Valuer General.

Properties are grouped according to Town Planning zonings and predominant land use with each having a separately calculated rate in the dollar to achieve greater equity across all sectors.

The rates in the dollar are based on the *general valuation* as supplied by the Valuer General (VG) in respect of gross rental values (GRV's) effective from **1 July 2015**.

The Valuer General is required to maintain valuations of all rateable land in Western Australia for rating and taxing purposes. These values are assessed every three years by Landgate Valuers to complete what is known as a General Valuation. Every property is valued as a date set by the Valuer General and this is referred to as the Date of Valuation. Rating valuations are therefore assessed at a snapshot in time reflecting the property market for the local area at the same time. This ensures consistency and fairness in the allocation of rates.

The current GRV has a date of valuation of 1 August 2014. The GRV is determined by collecting rental evidence to determine the fair rental value for each property. The rental value for a house or other GRV property will be influenced by factors such as age, construction, size, car shelters, pools and locations. As the GRV is currently assessed every three years, despite possible changes to the rental market, the GRV remains fixed until the next general valuation (July 2017).

The General Valuation Summary for Port Hedland (GRV) 2015 is as follows:

Date of Valuation: 1 August 2014
Date of coming into force: 1 July 2015

Category	%Inc/Dec	Number of Assessments	Aggregate Values	% of Total Valuation
Residential	-39.33%	5718	\$265,831,268	70.57%

Commercial	-22.07%	105	\$34,526,040	9.17%
Industrial	+18.95%	425	\$65,782,469	17.46%
Vacant Land	-18.29%	638	\$10,559,560	2.80%
TOTALS	-31.60%	6886	\$376,699,337	100.00%

The Town is still awaiting a small number of valuations from the Valuer General.

The % change in values evidenced for the industrial category is significant when compared to other land categories and will result in the rate in the dollar for the GRV Industrial rate category becoming the lowest rate or base rate for calculating differentials.

UNIMPROVED VALUATION (UV)

Council has adopted differential rates in its Unimproved Valuation area for mining leases, pastoral leases and vacant UV Other.

Unimproved values are determined annually by the Valuer General with a valuation roll provided to local governments. The Town has completed rates modelling based on the provisional valuations provided with a date in force of 1 July 2015.

PROPOSED DIFFERENTIAL GENERAL RATES AND GENERAL MINIMUM PAYMENTS

Following are the objects and reasons for each of the differential rates:

GRV RESIDENTIAL

The residential category covers properties that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme.

Following the general valuation in 2014, residential valuations have decreased by an average of 39%. This is by far the most significant reduction when compared to other land use classifications, with Commercial valuations falling by an average of 22% and Industrial valuations increasing by an average of 20%.

Due to the relative movement in valuations between the GRV Residential and GRV Industrial rate categories, the rate in the dollar (RiD) has adjusted between these two rating categories and the GRV Industrial rate in the dollar has now become the base rate for the assessment of differential general rates. The proposed GRV Industrial rate in the dollar is 2.7529 cents. Ministerial approval will be required for the GRV Residential rate in the dollar if the rate in the dollar exceeds 5.5058 cents.

The Town of Port Hedland believes that the revenues derived from this category are adequate to meet the services levels expected of the community and achieving the Strategic Community Plan and minimum standards of performance to which the Council will be measured by the State Government and others. The RiD and average rates paid under this category are considered high by WA

comparisons, notwithstanding the current state of the economy and the direct impact that this is having on Port Hedland rents. Council acknowledges this impact with a reduction in the RiD from last year by 5%.

Proposed Rate in \$:	5.4074 cents
Minimum Rate:	\$1,260
Number Rateable Assessments 15/16:	6,261
Number Rateable Assessments 16/17:	6,320
Average Rates per Assessment 15/16:	\$2,578
Average Rates per Assessment 16/17:	\$2,414
Average Valuation 15/16:	\$43,443
Average Valuation 16/17:	\$43,509
Average % Change in Valuation:	+0.2%

GRV COMMERCIAL

The commercial category covers the town centre, commercial business precincts, mixed business, shopping centres and the airport. All properties rated under this category are zoned Commercial under the Town Planning Scheme.

Effective from 11 March 2016, the Town of Port Hedland is no longer the owner/operator of the Port Hedland International Airport. All commercial premises leased to third parties are however rated under the GRV Commercial rate category. Given that the Airport is now leased, the Town applies rates to all income producing facilities including the carparks. Airside infrastructure would remain exempt from rates as does non-commercial space within the Terminal Building.

The Town of Port Hedland has provided a discount compared to the Residential RiD (of 28%) to reflect the economic circumstances associated with doing business in the Pilbara and Port Hedland and to encourage retention of commercial activities during such circumstances, which in turn provides diversification of the economy and opportunity for local employment.

Proposed Rate in \$:	4.0875 cents
Minimum Rate:	\$1,260
Number Rateable Assessments 15/16:	237
Number Rateable Assessments 16/17:	209
Average Rates per Assessment 15/16:	\$4,283
Average Rates per Assessment 16/17:	\$5,766
Average Valuation 15/16:	\$134,589
Average Valuation 16/17:	\$135,536
Average % Change in Valuation:	+0.7%

GRV INDUSTRIAL

The industrial category covers the Wedgefield Industrial Estate and all general and light industry uses. This category applies to all properties zoned Industrial under the Town Planning Scheme.

A 5% decrease in the RiD is proposed for assessments within this category. The GRV Industrial rate in the dollar is also the lowest differential general rate at 50% of the Residential RiD to provide further relief for business in the category that are most directly affected by the downturn in the construction and mining sectors. In this way the Council hopes that it will produce some relief to ensure the retention of business and in-turn, local employment and a stronger and a more diverse economy, more resilient to the peaks and troughs associated with mining in the Pilbara, but very evident at the present.

Proposed Rate in \$:	2.7529 cents
Minimum Rate:	\$1,260
Number Rateable Assessments 15/16:	413
Number Rateable Assessments 16/17:	456
Average Rates per Assessment 15/16:	\$4,244
Average Rates per Assessment 16/17:	\$4,293
Average Valuation 15/16:	\$144,406
Average Valuation 16/17:	\$153,596
Average % Change in Valuation:	+6.3%

GRV MASS ACCOMMODATION

The GRV mass accommodation rating category covers transient workforce accommodation facilities.

Patrons and employees of these premises are consumers of municipal services but unless they are also property owners within the Town, are not contributing to the costs of services used by them in the Town of Port Hedland. There are 5 rateable assessments in this category.

A total of 13% of the budgeted total rate yield is derived from this rate category. Following Ministerial approval, the rate in the dollar is 4.8 times the residential rate category. This differential rate is intended to maintain the relativity comparative to residential rates and provides an average rate per accommodation unit of less than Council's proposed minimum payment. It is estimated that there are circa 5249 available TWA beds that are utilised by FIFO workers annually, all of whom are entitled to the utilisation of the Town's facilities and services. The average rates per accommodation unit (\$599) remain less than the minimum rate applicable to a residential property by over half (\$1260). The rate in the dollar for this category is in Council's view supported on the following additional rationale;

- Based on available beds, the revenue generated through rate income in the 2016/17 financial year forecast (based on current valuations) will be \$3,142,620. If there are 5249 beds available that equates to \$599 per bed per annum; or less than half the household minimum of \$1260, which would be based on an average small 2 bedroom house paying minimum rates. This equates to a 52% discount to that example. The argument for the large discount available to a TWA room, compared to a minimum 'house', is submitted on the basis that whilst occupants may only spend say half of their time in Port Hedland as a FIFO,

(albeit that rooms can be occupied 100% of the time) they still enjoy and have access all of the amenity, rights and benefits of the Town of Port Hedland's facilities and services, including predominantly those that the Town derives little to no revenue from, such as roads, footpaths, foreshores and parks, and;

- All of the camps currently in this category are within the townsite boundary and it can be demonstrated through the Town of Port Hedland's surveys and analysis that the workers, contractors and employees indeed do access those facilities regularly, notwithstanding certain amenity exists within some of the camps.
- The Transient Workforce Accommodation Facilities provide for (indicatively at any time) approximately 16% of the population, however unlike the residential population, which has a large number of persons below the age of 17 and over the age of 65, all of the TWA residents are income earning employees (adults). It is not unreasonable to expect that this percentage (or approximate) be reflected with the rates revenue generated (at 13% of the total rate yield, as mentioned earlier).

Although not submitted as rationale for the basis of the above rate in the dollar, nor rates proposed to be levied, it should be stated that Council remains committed to a philosophy that the operational workforce(s) associated with resource interests centralised around mining, construction, maintenance and access to the Port, should be housed in **normal** residential properties within the town boundaries.

It is only through this that the town benefits from an integrated and normalised residential workforce and thereafter the community and society benefit from greater participation in community activities, including sporting and cultural bodies, and higher participation rates in volunteerism and sport.

The Town maintains information on residential dwelling numbers, short stay accommodation and transient workforce accommodation facilities. The following is information held by the Town of Port Hedland, noting the data is currently over 12 months old:

Facility	Total Dwellings/Rooms	Average Occupancy	Percentage Vacant	Total Population
Residential Dwellings	5,690	2.8	5%	15,135
Hotels/Motels	829	389	53%	389
Caravan Parks	258	170	34%	170
TWAs	5249	3150	40%	3,150
TOTAL				18,884

It should be noted and must be emphasised that the State Government is current undertaking a review of all valuations with respect to Transient Worker Accommodation as a result of a State Administrative Tribunal decision in February 2016. Receipt of these valuations in the next few weeks may have a detrimental effect on valuations received and this may require reconsideration of the Rate in the \$ that is currently proposed if the Town of Port Hedland seeks to ensure an equitable proportion of rates received from this sector.

Proposed Rate in \$: 26.0000 cents
Minimum Rate: \$1,260

Number Rateable Assessments 15/16:	6
Number Rateable Assessments 16/17:	5
Average Rates per Assessment 15/16:	\$558,133
Average Rates per Assessment 16/17:	\$628,524
Average Valuation 15/16:	\$2,146,667
Average Valuation 16/17:	\$2,417,400
Average % Change in Valuation:	+12.6%

GRV TOURIST ACCOMMODATION

The GRV tourism accommodation rating category covers hotels, motels and caravan parks that provide large scale accommodation for visitors to the Town of Port Hedland. This rate category includes ten (10) hotels, motels and caravan parks that were previously rated under Mass Accommodation.

This category applies to all properties exceeding 80sqm within the district boundaries, approved and predominantly used for the following activities as identified in the Town Planning Scheme; Holiday Accommodation, Hotel, Lodge, Motel, Tourist Development and Tourism Resort.

Whilst these accommodation providers do provide short term accommodation for visitors, there is strong evidence to suggest there is significant unmet demand for short stay accommodation in Port Hedland as many of these providers have historically and continue to provide accommodation for the non-residential workforce. These patrons are consumers of municipal services and hence a positive differential rate exists for GRV Tourist Accommodation.

Tourist Accommodation Facilities provides for approximately 3% of the population (based on a current average vacancy rate of 51%). This compares to 3.6% of budgeted rate yield derived from this rate category.

Whilst the RiD is almost four times the Industrial RiD, it is only 1.86 times the value of the residential RiD. The additional income from this rate in the dollar (above residential) will be utilised to support the Town of Port Hedland's investment into Tourism infrastructure and visitor facilities and assist to transition and diversify the economy from being so heavily reliant on the mining sector in accordance with the principles established the Pilbara's Port City Growth Plan and the Town of Port Hedland's Strategic Community Plan.

Proposed Rate in \$:	11.4339 cents
Minimum Rate:	\$1,260
Number Rateable Assessments 15/16:	10
Number Rateable Assessments 16/17:	10
Average Rates per Assessment 15/16:	\$84,154
Average Rates per Assessment 16/17:	\$84,154
Average Valuation 15/16:	\$736,008
Average Valuation 16/17:	\$736,008
Average % Change in Valuation:	0%

UV MINING

This rating category covers all Mining Leases, Exploration Licenses, Prospecting Licenses, Retention Licenses, General Purpose Leases, Special Prospecting Licenses for Gold and Miscellaneous Licenses as defined under the *Mining Act* and has a RiD that supports the large investment that the Town of Port Hedland makes in road and road drainage infrastructure to service remote mining activities on rural roads throughout the municipality and reflects the extra maintenance, impacts and frequency that is required to ensure a minimum level of serviceability above that normally required to meet the needs of pastoralists (UV Pastoral).

The RiD is twice that the Pastoral UV (the base UV RiD) and Other UV for the reasons outlined.

Proposed Rate in \$:	40.0000 cents
Minimum Rate:	\$260
Number Rateable Assessments 15/16:	397
Number Rateable Assessments 16/17:	347
Average Rates per Assessment 15/17:	\$3,499
Average Rates per Assessment 16/17:	\$3,294
Average Valuation 15/16:	\$8,155
Average Valuation 16/17:	\$8,203
Average % Change in Valuation:	+0.6%

UV PASTORAL

This rating category applies to all pastoral leases that have been granted under the repealed *Land Act 1933*. Renewal of pastoral leases is administered by the Department of Lands.

The Pastoral UV is considered to be the base RiD for UV by which other UV differential categories are measured. It has almost doubled from the previous year however, and to account for this, the Council intends to apply a 50% concession to the category such that rates levied and payable for 2016/17 will be a net 4.4% reduction. The effect is that it will equalise the RiDs such that there are only three UV differential rates, with none more than twice the other.

Council intends to apply the concession of 50% to the RiD to encourage continued development and diversification of Pastoral Properties in the Region and to encourage development of tourism and rangeland activities in conjunction with the reforms being introduced by the State Government and to encourage the opportunity for live cattle trade and associated activities from the Port to further diversify the local economy from the effects of the downturns associated with mining activity.

Proposed Rate in \$:	21.0000 cents
Minimum Rate:	\$1,260
Number Rateable Assessments 15/16:	11
Number Rateable Assessments 16/17:	10
Average Rates per Assessment 15/16:	\$12,275

Average Rates per Assessment 16/17:	\$13,932 (including 50% concession)
Average Valuation 15/16:	\$113,348
Average Valuation 16/17:	\$132,692
Average % Change in Valuation:	+17.1%

UV OTHER

This rating category applies to crown leases which are assessed as rural pursuant to the Local Government Act 1995 and have the base RiD similar to Pastoralists (UV Pastoral), by which other UV RiDs are assessed. There is however no concession to be applied to UV Other.

Proposed Rate in \$:	21.0000 cents
Minimum Rate:	\$1,260
Number Rateable Assessments 15/16:	24
Number Rateable Assessments 16/17:	23
Average Rates per Assessment 15/16:	\$12,363
Average Rates per Assessment 16/17:	\$13,128
Average Valuation 15/16:	\$62,873
Average Valuation 16/17:	\$60,088
Average % Change in Valuation:	-4.4%

TOWN'S RATING STRATEGY

The overall guiding Town of Port Hedland Rating Strategy informs this document. Page 15 of the Strategy refers to a Rating Improvement Plan for 2014/15 which identifies the following:

- Review of the number and type of rating categories including whether GRV Shopping Centre remains as a stand-alone category or part of a broader Commercial rate category;
- Review Statement of Objects and Reasons for Differential Rates to provide clear definitions of rate categories;
- Review of the rating categorisation for each individual assessment (focus on UV Other and UV Vacant) and;
- Review of the yield to be derived from each category with particular emphasis on UV Mining.

All of the above have been considered in framing the proposed 2016/17 differential rates model.

It should be noted that Towns Rating Strategy also provides for an average 4% increase in rate yield to underpin the Towns Long Term Financial Plan and Asset Management Plans, with 2.5% of the increase in yield allocated against the local government cost index, and 1.5% dedicated wholly to asset management initiatives.

*Notwithstanding this, and the increase in Perth CPI over the last two years, in recognition of the continuing economic downturn facing the State, the Town, and the Pilbara, this financial year the Council is proposing to set rates that will actually generate a 4.9% **reduction** in yield from the*

preceding financial year (2015/16), funded predominantly through decreases in the yield from the residential, commercial and industrial categories.

The Council for **two years running** has now proposed a further reduction in rate yield with the below model, noting that UV Pastoral also will receive a 50% rates concession, bringing their rates payable to lower than the last budget (-4.42%). The net effect of these decision is that over the two financial years of 2015/16 and 2016/17, the Towns' rate yield will have **reduced from 2014/15 (\$26,374,224) by just over 9% in that period**. The effect is even greater, if one was to take into account modest inflation rates. This will undoubtedly have a flow on effect for how we meet ongoing asset management and service levels, however the Council believes that this is the current prudent approach in the constraints of the current climate. This approach has seen a need for the Town of Port Hedland to 'reset' a course in a lower growth and fiscally constrained economic environment, given the pressures facing householders, small business and big business alike.

The biggest risk facing the Town of Port Hedland with this strategy is still the uncertainty over valuations associated with Transit Worker Accommodation (TWA) and the need to obtain the Minister for Local Government and Communities' approval for the rate in the dollar, given it is more than double the base rate in the dollar. The TWA RiD proposed for the 2016/17 year, is the same as last year, at 26.00c/\$, which compares to the City of Karratha's advertised rate of 25.718.

Rate Category	% Increase/Decrease in Rate in the Dollar
GRV Residential	-5%
GRV Commercial/ Shopping Centre	-5%
GRV Industrial	-5%
GRV Mass Accommodation	0%
GRV Tourist Accommodation	0%
UV Mining	3.87%
UV Other	11.2%
UV Pastoral	93.92%

The above rate model will yield \$23,987,108 in rate revenue which is a 4.9% decrease on current year to date actual rate revenue. Rate decreases do however maintain relativity (between the zoning and land use categories) in accordance with the principles of the adopted Rating Strategy and Rating Improvement Plan, and continue to recognise the need to retain an equitable distribution of the rate burden.

The Town of Port Hedland will also be continuing its review of all rateable properties in the 2016/17 financial year to ensure that all rateable properties are captured with an emphasis on the following:

- Industrial and Commercial properties;
- All assessments covered by State Agreement Acts to determine foregone revenue attributable to State Agreement Acts and;
- GRV spot rating for in-situ infrastructure on resource projects.

MINIMUM RATES

The Town imposes a uniform general minimum rate payment (with the exception of a lesser minimum for Mining Exploration Tenements) that applies to all rateable properties within the boundaries of the municipality. The minimum payment impacts mainly in the residential category and UV mining category.

The rate is imposed to discourage holding undeveloped land within the Town, which reduces the amenity of the area, and thereby encourages its early development. Consistent with the Town of Port Hedland's view of the state of the local economy, there is no proposed change from the 2015/16 adopted minimums with this proposal.

Regarding the UV mining category, the minimum is applied to ensure that the rate burden is distributed equitably between all property owners. A lesser minimum has been applied for Exploration Tenements to reflect recent State Government amendment to the *Valuation of Land Act 1978* with the objective of providing some minor rate relief to small tenement owners.

SUBMISSIONS

Submissions are invited from any elector or ratepayer with respect to the proposed rates, and any related matter, within a minimum 21 days of the date of this notice. Submissions should be addressed to the Chief Executive Officer, Town of Port Hedland, PO Box 41, Port Hedland WA 6721 and clearly marked Submission – Differential Rating 2016/17.

All submissions should be received no later than 5.00pm on Wednesday 22 June 2015.

M J (MAL) OSBORNE
CHIEF EXECUTIVE OFFICER