



Shire of EAST  
**Pilbara**  
THE HEART OF THE PILBARA

**Notice of Intention  
To Levy Differential  
Rates 2026-2027**

In accordance with section 6.36 of the *Local Government Act 1995* (the Act), the Shire of East Pilbara (the Shire) is required to publish its Objects and Reasons for implementing Differential Rates.

## 1. Introduction

Rates are a tax levied on all rateable properties within the boundaries of the District of East Pilbara in accordance with the Act. The overall objective of the proposed rates for the drafting of the Shire's 2026 - 2027 Annual Budget is to provide towards the net funding requirements for provision of the Shire's services, activities, financing costs, current and future capital requirements. Consideration of the required rates yield forecast is after taking into account all revenue sources, expenditure and efficiency measures as part of budget deliberations.

## 2. Rating Strategy

The Shire's rating strategy establishes a framework to address the following key elements:

- a) That the basis of valuation for rating purposes continues to be the independently determined Gross Rental Value (GRV) and Unimproved Value (UV) method.

*\* Landgate values all properties in the State independently.*

- b) Recognise the individual characteristics of land use as the basis for differentially rating properties within the Shire.

- Residential
- Non-Residential
- Transient Workers Accommodation
- Pastoral/special
- Mining - prospecting
- Mining

*\* The use of differential rating is considered a means to achieve greater uniformity in annual rate revenue apportionment across property types, being subject to fluctuations in their triennial revaluation reviews.*

- c) To maintain transparency and consistency each year in annual rating.

*\* The Shire charges separately for rates, waste, sewerage, CCTV Network and Emergency Services Levy (ESL).*

- d) That electronic communication methods are more efficient and effective.

*\* Sustainable, cost effective and a digital Shire.*

## 2.1 Overall Objective

Achieving comparative rating consistency with neighbouring local governments in the short-term will support the Shire's long-term financial sustainability. Following with a gradual and consistent approach towards future increasing rates, avoids the need to raise rates outside of an acceptable range and or comparison over the long-term.

This includes appropriate use of minimum rate charges, without the use of rating concessions.

## 2.2 Basis of Rating

The basis for calculating Shire rates is the Gross Rental Value (GRV) or Unimproved Value (UV) provided for each individual property independently by the Valuer General's Office (Landgate). Properties are grouped according to Town Planning Scheme zonings and predominant land use within each having a separately calculated rate in the dollar and minimum charge to achieve greater equity across all categories.

## 2.3 Key Values

The key values contained within the Department of Local Government Sport and Cultural Industries Rating Policy Differential Rates (s.6.33) March 2016 are as follows, being:

### - Objectivity

The predominant use of land should determine the basis for an objective assessment of relevant criteria. External parties should be able to understand how and why a determination was made.

### - Fairness & Equity

Rating principles should be applied fairly and equitably. Each property should make a fair contribution to rates based on a method of valuation appropriately reflecting predominant use.

### - Consistency

Rating principles should be applied and determinations should be made in a consistent manner. Similar properties should be treated in a similar manner. *The rating approach taken within neighbouring local governments shall be taken into account.*

### - Transparency and efficiency

Systems and procedures for determining the method of valuation of land should be clearly documented and available for the public to inspect. This is fundamental to the "good government" principle upon which the Act is based. The right to govern accompanies the obligation to do so openly and fairly.

### 3. Revenue Requirements

Council has reviewed its available revenues and expenditure requirements and considered efficiency measures as part of its budget deliberations. The key points for the drafting of the 2026 - 2027 annual budget being to:

- Raise sufficient rates income to maintain current services and future infrastructure renewal to meet community expectations in a sustainable and responsible manner.
- Fund new capital works for the benefit of the community; and
- Achieve a balanced budget.

The table below details the proposed rate in the dollar and minimum amounts for each differential rating category of the recommended 2026 – 2027 rating model:

Rate Code description	Minimum rate	UV rate in the dollar	GRV rate in the dollar	Actual Rates to Raise
GRV residential	\$ 1,200		\$ 0.0729	\$ 5,380,835.88
GRV non-residential	\$ 1,500		\$ 0.0729	\$ 2,124,279.56
GRV TWA	\$ 1,500		\$ 0.2232	\$11,657,334.24
UV Prospecting	\$ 925	\$ 0.3279		\$ 234,160.33
UV Mining other	\$ 1,500	\$ 0.4514		\$30,929,753.45
UV Pastoral/Special	\$ 1,500	\$ 0.2257		\$ 2,326,856.80

### 4. Differential Rating

Section 6.33 of the Act provides local governments with the option of implementing differential rates. The Shire's 2026 – 2027 rating will be based on land use, being;

- GRV - Residential
- GRV - Non-residential
- GRV - Transient workforce accommodation
- UV – Pastoral/special
- UV - Mining
- UV - Mining - Prospecting

The objects and reasons for differential rate charges are as follows;

#### 4.1 GRV - Residential

This incorporates residential single dwellings, duplex, multi-unit and strata improved properties, and vacant land zoned residential.

*\* To ensure that the proportion of total rate revenue derived from residential properties remains essentially consistent with previous years and also includes the ongoing*

*maintenance and service provision of Shire assets and services primarily used by residential ratepayers. This will ensure a reasonable contribution to the cost of local government services and facilities available to residents.*

#### **4.2 GRV – Non-residential**

This incorporates all light industry, general industry, commercial including hotel/motel and mixed use properties.

*\* To ensure that the proportion of total rate revenue derived from non-residential properties remains essentially consistent with previous years and to recognise the additional costs of servicing these types of properties. Non-residential properties generate higher volumes of pedestrian and traffic movements than residential properties which results in increased road and streetscape maintenance requirements, additional on street parking needs and the requirement to install additional traffic treatments. Due to the increased presence of litter surrounding non-residential land the Shire is also required to provide additional litter collection services to these areas. Patrons and employees of commercial and industrial premises are consumers of Shire services but unless they are also property owners within the Shire, are not contributing to the cost of services which they use. No concessions are intended.*

#### **4.3 GRV – Transient Workforce Accommodation (TWA)**

This incorporates all mass accommodation facilities provided for a workforce that is not permanently located within the district, predominantly owned and used by mining industry ratepayers.

*\* To ensure rates are distributed equitably across property used for residential and non-residential workers. Temporary workers are consumers of Shire services but unless they are also property owners within the Shire, are not contributing to the cost of services which they use. Mass accommodation properties have the potential to have a greater impact on Shire services and assets than other property types due to the number of occupants in a relatively small land parcel.*

*Transient worker accommodation, including FIFO housing, places demand on the Shire's infrastructure, facilities, and community services in the same way as permanent residential development. Occupants of these facilities have access to, and benefit from, the full range of services and infrastructure that support developed residential and urban areas across the Shire's four towns.*

*Council is responsible for sustainably managing these services and infrastructure assets and must ensure they remain safe, reliable, and fit for purpose over the long term. This involves ongoing investment in the renewal and replacement of key assets, including the resealing and re-sheeting of roads; expansion and maintenance of footpath and drainage networks; upkeep and development of recreational assets such as sporting ovals, parks, and swimming pools; refurbishment of public amenities; building maintenance; and planning for the future.*

*Given the level of access to, and use of, these services and facilities by transient workers, the contribution from transient worker accommodation has been set at a level that more appropriately reflects the cost of maintaining infrastructure capacity and service provision in a sustainable and equitable manner.*

#### **4.4 UV – Pastoral/special**

This incorporates all properties issued with pastoral and special leases granted by the State Government.

*\* To ensure rates are reflective of the level of service utilised by ratepayers in this category and further reflects the additional costs associated with gravel road maintenance albeit to a lesser extent than that of mining.*

#### **4.5 UV – Mining**

This incorporates mining tenements, permits, drilling reservations, leases or licenses held, extracting, stock piling, processing or refining of minerals and the extraction, processing or refining of fuel sources, and any other mining-related land use, not including prospecting tenements.

*\* To ensure rates are reflective of the ongoing costs involved in maintaining the road network across broad Shire boundaries, and towards supporting regional communities.*

#### **4.6 UV – Mining Prospecting**

This incorporates all mining prospecting tenements, as defined under the Mining Act 1978 s.40 to 56 as prospecting land use.

*\* The rate in the dollar and minimum charge are lower than those for UV Mining, as prospecting operations may have a lesser impact upon Shire services and may not be intended for commercial exploitation.*

### **5 The Application of a Minimum Rate**

The Act allows councils to impose a minimum rate. The effect is to increase the rates payable by lower valued properties so that every ratepayer makes a minimum contribution considered equitable to the cost of the services and infrastructure provided, commensurate with other local governments.

### **6 Submissions Invited**

Submissions are invited from all electors, ratepayers and our community with respect to the proposed rates and any related matter, within 21 days of the date of this notice.

Submissions should be addressed to the Chief Executive Officer, Shire of East Pilbara, PMB 22, NEWMAN WA 6753 or emailed to [admin@eastpilbara.wa.gov.au](mailto:admin@eastpilbara.wa.gov.au) and clearly marked Submission – Differential Rating 2026 - 2027.

All submissions should be received no later than 10.00am on Monday 25 May 2026.

**Steven Harding**

**Chief Executive Officer**