



2026/27 OBJECTS OF, AND REASONS FOR, PROPOSED RATES

Gross Rental Values (GRV):

The rates-in-the-dollar are calculated to provide the shortfall in income required for the City to provide necessary works and services during the 2026/27 financial year.

A higher rate-in-the-dollar has been applied to Rural GRV as Gross Rental Values do not adequately take into consideration the value of larger land holdings.

A higher rate-in-the-dollar has been applied to Extractive Industry as Council considers it appropriate given the impact this activity has on the road infrastructure and the environment.

A higher rate-in-the-dollar is applicable to all commercial properties in the Gosnells Town Centre to recognise the investment by the City in the Lissiman Street Improvement Plan and the additional operational expenses associated with the ongoing level of service provided.

A higher rate-in-the-dollar is applicable to all organisations incorporated under the *Associations Incorporations Act 1987* that tenant City property to recover administration expenses associated with managing these tenancies.

A higher rate-in-the-dollar is applicable to commercial properties as Council considers it appropriate given the higher cost of providing and maintaining infrastructure in commercial precincts.

A higher rate-in-the-dollar will apply to vacant land (other than rural zoned land) held in the same ownership for at least two years where no building permit or subdivision approval has been obtained, with the aim of encouraging development and the construction of new housing.

Unimproved Values (UV):

The UV rates-in-the-dollar are calculated to provide the shortfall in income required for the City to provide necessary works and services in the 2026/27 financial year.

Minimum Rate:

A uniform minimum rate is applied to all rate categories. The imposition of a minimum rate is in recognition that every property receives benefits from services provided and as such, Council has adopted an appropriate minimum rate to take this into consideration.