



## To calculate your interim rates adjustment

Annual rates are calculated by multiplying the property's Gross Rental Value (GRV) by the rate in the dollar which is set by Council each year.

For example (using a rate in the dollar of 7 cents):

Property valuation (GRV) = \$18,720

Rate in the dollar = \$0.07

Annual rates \$18,720 x \$0.07 = \$1,310.40

A minimum rate is set by Council each year. If the above calculation is less than the minimum rate, then the minimum rate will apply.

If the property is improved during the financial year and a new valuation is assessed at, say \$20,240 effective from 1 October, an interim rates notice is issued based on the number of days before and after the effective date of the change of valuation.

For example:

$\frac{92 \text{ days}}{365} \times \$18,720 \times \$0.07 = \$330.29$

$\frac{273 \text{ days}}{365} \times \$20,240 \times \$0.07 = \$1,059.69$

Revised annual rates = \$1,389.98

Any payment made before the interim rates is taken off the balance.

If you have any queries regarding the calculation of your interim rate, please contact the City of Gosnells on 9397 3000.

## The rating system

Council rates are used to provide and maintain a variety of facilities and services. These include parks, roads, welfare services, recreational facilities and the administration, which monitors and guides the overall development of the City.

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## Annual charges account

The City issues an annual account for each property, based on the information held as of 1 July.

After this, if there is a change which affects the amount payable, the City must issue an interim account.

## Interim account

The interim account may involve an increase or decrease in the amount payable, according to the circumstances. Please note the interim account shows adjustments to your rates account and excludes any amount previously levied in the current financial year. The purpose of this brochure is to explain the reasons for the issue of an interim account.

## Main reasons for interim accounts

The following explains the reasons for issue of an interim account.

### 1. A new property

With the exception of rubbish service charges and swimming pool inspection fees, all annual charges are based on valuations supplied by the Valuer General's office.

New valuations are obtained every time a lot is created from a subdivision or amalgamation.

### 2. Improvements to the property

When vacant land is developed and buildings or facilities placed upon it, the land is said to have been improved. The improvement generally results in a higher valuation and hence the need to adjust the rates levied.

### 3. Additions to improvements

Following the improvement on vacant land a property may be further improved by the addition of extensions, other building or facilities. This will often result in a higher valuation and the issue of an interim account.

Examples of additions to improvements are:

- Installation of a swimming pool
- Construction of a garage or carport.

### 4. Demolition of improvements

Improvements may be removed from a property for various reasons. When this occurs, a reduction in the property valuation often results. This may be a preliminary step in the redevelopment of a site and only the first in a series of interim adjustments which are necessary as the development proceeds.

Examples of demolition of improvements are:

- Removal of a swimming pool
- Demolition of a house or unit.

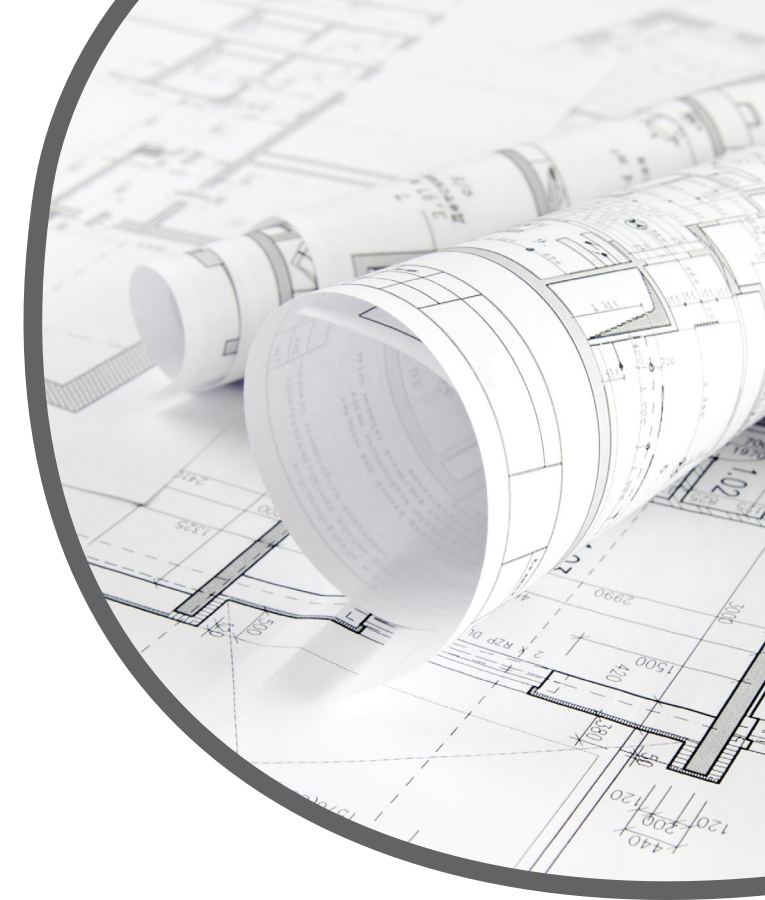
### 5. Rubbish and recycling service

When a new house is completed and a rubbish and recycling service is requested, an interim account will be issued on a pro-rata basis. Likewise when additional or reduced services are requested the adjustment will be made on a pro-rata basis.

### 6. Misinformation

It could simply be that the annual account was issued on incorrect or out of date information.

When the correct information has been received it is necessary to correct the charges for the current year and in some situations, for previous years also.



## When does the change take effect?

When a new or amended valuation is supplied by the Valuer General, a reason for the amendment and the effective date is also provided.

Your interim account shows the effective date set by the Valuer General.

Please note that all Unimproved Valuations are reviewed on an annual basis and all Gross Rental Valuations are reviewed every three years.

Any objection to the current valuation must be lodged within 60 days of the date of issue of the current notice to the Valuer General, 1 Midland Square, Midland, WA 6056.