



THE INDEPENDENT PRICING AND REGULATORY TRIBUNAL OF NSW  
APPLICATION FOR A SPECIAL VARIATION  
TO GENERAL INCOME

Under Section 508(2) of the Local Government Act 1993  
2013/14

SECTION 508(2) APPLICATION FORM  
SV2 - PART A

Before completing this form, you **MUST** read the  
Division of Local Government's

*Guidelines for the preparation of an application  
for a special variation to general income*

Guidelines are available on the Division's website at [www.dlg.nsw.gov.au](http://www.dlg.nsw.gov.au).

**NOTE:** This part of the application must be completed in conjunction with Part B  
(Special Variation Application Form - Part B 2013/14)

**Instructions**

Both Part A and Part B of the application are designed to be completed on your computer  
and then emailed together to IPART at [localgovernment@ipart.nsw.gov.au](mailto:localgovernment@ipart.nsw.gov.au).

This part of the application (Part A) consists of six worksheets:

- ▶ **Worksheet 1 (Identification):** Identifies the council making the application and a council contact officer, collects information on expiring variations and the term of the proposed variation and provides a summary of the variation based on WK4 calculations.
- ▶ **Worksheet 2 (Notional General Income):** Calculates the council's Notional General Income for the current financial year (eg, 2012/13).
- ▶ **Worksheet 3 (General Income Yield):** Calculates the council's proposed General Income yield for year 1 in the application (eg, 2013/14).
- ▶ **Worksheet 4 (Calculation):** Calculates the council's Permissible Income based on the input of the special variation percentage and Crown land adjustments, plus other adjustments to income in 2013/14.
- ▶ **Worksheet 5 (Impact on Rates):** Calculates the average increase in rates and charges in each sub-category, with and without the proposed special variation. Also collects the assessment numbers in ordinary rate categories for different land values and the proposed rate levels across this distribution in 2013/14.
- ▶ **Worksheet 6 (Expenditure Program):** Collects the various service and project allocations in the council's proposed expenditure program that the special variation is sought to fully or partially fund. It includes any loans that the council is proposing as part of its program of expenditure.

Detailed instructions on how each of these worksheets must be completed are provided below.

**Worksheet 1 - Identification**

- ▶ Select your council name from the drop down list.
- ▶ Enter contact details for the responsible officer.
- ▶ Enter details of any existing special variation due to expire on 30 June 2013 or the council's preference for another variation to expire earlier than the approved expiry date.
- ▶ Enter any details as requested regarding expiring existing special variations in the Expiring Special Variation section. Note that any expiring amount needs to be verified by IPART.
- ▶ The other calculations in this worksheet (including the special variation percentage) will be generated once worksheets 2-4 are correctly completed by the council.

**Worksheet 2 - Notional General Income**

This worksheet calculates the Notional General Income for the previous year, by applying the rating structure used in the previous year to land values, adjusted by supplementary valuations received during that year.

Land values should be adjusted to reflect changes resulting from supplementary valuations received during the previous year. Any inclusion in this worksheet as a "supplementary valuation" must abide with the "definition" contained in Section 4 of the *Valuation of Land Act 1916* and does not necessarily include all entries contained in a supplementary list.

What to include:

The following examples are supplementary valuations that **should** be included:

- ▷ Any increase or decrease in supplementary valuations following subdivisions etc, providing they are included in the same year as furnished (in accordance with section 509(2)(b) of the Local Government Act).
- ▷ An amended value on a valuation objection in relation to a supplementary valuation.
- ▷ Landcom parcels where the supplementary valuation is furnished and the date of sale occur in the same year. Additional income for parcels not sold in the same year can be sought via an Income Adjustment application (about April each year).

What not to include:

The following examples are **NOT** to be included:

- ▷ Parcels which change rateability.
- ▷ An amended value on a **valuation objection**, appeal, or correction of a clerical error, in relation to a general valuation (no change to notional general income).
- ▷ An amended value on a parcel that has become non-rateable e.g. State Forest (i.e. Council's notional general income is not reduced).
- ▷ A new valuation (Section 19B Valuation of Land Act) for land which was non-rateable and not valued and has become rateable. e.g. a closed road.

The following are supplementary valuations that are **NOT** to be included:

- ▷ Supplementary valuations with a **different base date** following a revaluation.

**Worksheet 3 - General Income Yield**

This worksheet calculates the proposed Notional General Income Yield. It should apply the rating structure, including the proposed special variation increase, to land values adjusted by supplementary valuations received during the previous year.

The rating structure entered here must reflect that proposed in your Draft Operational Plan or Delivery Program.

**NOTE:** Particular attention should be paid to the proposed rating structure to ensure it complies with legislation. Do not assume that your current rating structure is compliant.

**A rating structure that does not comply with the legislation may not be approved.**

**Worksheet 4 - Calculation**

This worksheet calculates the Permissible Income based on the proposed special variation, after taking into consideration various adjustments. Expiring variation and income adjustments need to be verified by the DLG before the application is submitted to IPART.

Select Council Name

**Expiring Special Variation**

If the council has an expiring special variation in the first year of this application (such that it is due to expire on 30 June 2013), Notional General Income must be reduced before calculation of the Permissible General Income in 2013/14.

Consult with the Division of Local Government on the correct figure before submitting the application to IPART.

**WORKSHEET 4**

**PERMISSIBLE GENERAL INCOME CALCULATION**

2012/13 Notional General Income		
Less:	Decrease from expiry of a prior special variation	
Adjusted 2012/13 Notional General Income		\$ -
Plus:	Rate-peg % increase	
Plus:	Additional special variation % increase	
Plus:	Crown Land adjustment	0.00%
Total special variation %		
Total Additional Income 2013/14 (exc. other adjustments)		
Plus/Minus:	Prior year Catchup/Excess	
Minus:	Valuation Objections claimed in 2012/13	
Total Adjustments (excluding Crown land adjustments)		
2013/14 Permissible General Income		\$ -
2013/14 Total Notional General Income YIELD		
Less:	Valuation Objection Income to be recouped in 2013/14	
Net 2013/14 Notional General Income Yield		
Anticipated Catchup(Excess) 2014/15		

**Rate Peg Percentage**  
Enter the percentage figure announced by IPART in December 2012.

**Additional Percentage Increase**  
Enter the additional percentage increase in general income being sought by the council, excluding any other income adjustments.

**Crown land adjustment**  
Crown land claims will increase your Permissible Income. Enter in the \$ amount of any Crown land adjustment here. This will automatically calculate the % amount to be included in the final special variation % for consideration by IPART.  
Note that applications for Crown land adjustments still need to be made separately to DLG.

**Other adjustments**  
There are 2 other possible adjustments that are not included in the final special variation % but which will affect final permissible income.  
1. Prior year result: This is the catch-up or excess amount from the previous year, as advised by the Division.  
2. Valuation Objections: If you successfully claimed valuation objections in the previous year, Permissible General Income must be reduced by that amount (to strip out the additional income that was claimed from the revenue base). Check this

**Valuation Objection income to be recouped in 2013/14**  
Enter in the estimated amount of valuation objection income to be recouped in 2013/14. This is deducted from the total general income yield for 2013/14 to calculate the net income yield.  
The anticipated catch up/excess amount in 2014/15 is the difference between the estimated net yield in 2013/14 and permissible general income.

## Worksheet 5 - Impact on Rates

This worksheet is designed to show the average rate increase per sub-category (ordinary and special rates), with and without the proposed special variation. It also shows the distribution of ordinary rates across different land value ranges and how different (ordinary) ratepayers will be impacted by the proposed special variation in 2013/14, depending on the value of their land.

All shaded areas on this schedule will populate automatically from data entered in either Worksheet 3 (General Income Yield) or in the white cells in this sheet.

Councils **must** enter in both the average rates per sub-category if the special variation is not approved (such that the rate peg increase would apply) AND the average rates if the special variation was approved as requested.

Councils **must** also enter the number of assessments in the ordinary rating categories (residential, business and farmland) across various land value ranges in 2012/13, and the rate levels for different land values in 2012/13, and for 2013/14 with and without the proposed special variation.

### Note:

- Average rates equal the total income generated by a category or sub-category of rates divided by the number of assessments in that same category.
- Rate levels should include any expiring variations and so reflect what rate levels would be.
- An error message of **#VALUE!** or **#DIV/0!** in any of the cells may indicate:

- ☒ Main category name not selected on 'General Income Yield' schedule
- ☒ An incomplete rating structure entered on 'General Income Yield' schedule
- ☒ No average rate data in column D.

## Worksheet 6 - Proposed Program of Expenditure

This worksheet is designed to show how the council proposes to spend the additional funding generated from the special variation. This information reflects the "program of works" information requested in previous years in Part B of the special variation applications.

**\* This worksheet is not protected to allow the council flexibility to add or delete rows.**

The worksheet automatically calculates the rate peg income and additional income from the proposed special variation in 2013/14 (Year 1).

Councils **must** complete the total rate peg income and additional special variation income rows from year 2 of the variation, as necessary for the period of the variation.  
For example, for 1 year fixed term variations, the council may leave years 2 to 10 columns blank.  
For 5 year fixed term variations, the council should enter in the additional income up to Year 5.  
For ongoing variations, the council should enter in the additional income over 10 years.

Councils **must** enter in each of the individual program/project names in their overall spending program (or program of works) in column C under one of these headings:

- Maintenance of current services
- Enhanced services
- New projects/services
- Borrowing costs.

*For example, individual programs/projects may include: roads program, environmental projects, library upgrades, city centre upgrades, new sports & leisure centre. The placement of each program/project in the worksheet will reflect whether the proposed spending will result in maintenance of current services, an enhancement of current service levels or a new project entirely. Some councils may have numerous programs or projects to include; others may have a single program or project only.*

In this worksheet, councils **must** also:

- Enter in the value of external loans proposed as part of the program of expenditure.
- Enter in the proposed spending allocations for each program/project in each year of the variation. Eg, 5 year fixed term variations over 5 years; ongoing variations over 10 years.
- Enter in borrowing costs when the council is proposing to borrow funds as part of its proposed program of expenditure.
- Sum the total spending allocations for each year of the variation.

The spreadsheet will calculate the difference between the total expenditure program and the additional income generated by the special variation. This may not equal zero because: the proposed program of expenditure may include other funding sources (eg, loans), or the council may be proposing to use the remaining funds to improve its financial sustainability.

Councils may add notes to the program table as necessary.

**\* Part B of the application provides councils with the opportunity to explain their program of expenditure and the associated impacts on their financial position in more detail.**

Enquiries regarding the completion of this application or the application process should be directed to:

**Nicole Haddock** 02 9290 8426  
nicole\_haddock@ipart.nsw.gov.au

**Nick Singer** 02 9290 8459  
nick\_singer@ipart.nsw.gov.au



## APPLICATION FOR SPECIAL VARIATION TO GENERAL INCOME

## Section 508(2)

Part A

WORKSHEET 1

Council Name:	Blue Mountains City Council
Contact Details:	
Name:	Rosemary Dillon
Position:	Group Manager, Integrated Planning & Finance
Telephone:	4780 5679
Email:	rdillon@bmcc.nsw.gov.au

Expiring special variation

Does the council have an existing special variation due to expire 30 June 2013? <i>If so, the expiring special variation amount needs to be entered in WK4.</i>	Yes
What was the % amount approved for the special variation(s) due to expire (exc. the rate peg)?	4.40%
Does the council seek to continue the funding from an expiring special variation as part of the application?	Yes - in full
If so, is the purpose of that continued funding the same as the previous variation?	Yes
Does the council seek to change the expiry timing of an existing special variation with this application?	No
If so, please briefly note the change in timing being sought.	

Requested special variation 2013/14

This information will provide a summary of the special variation once other worksheets are completed.

Select the term of the special variation below.

Other cells in this sheet are linked to cells in Worksheet 4 - Calculation.

Deduction for expiry of special variation (30 June 2013)	-\$1,907,676
2012/13 Adjusted Notional General Income	\$44,780,181
Percentage increase over 2012/13 (adjusted) Notional General Income:	7.80%
Term of special variation:	Select
Rate peg increase to Notional General Income in 2013/14	\$1,522,526
Additional increase to Notional General Income in 2013/14	\$1,970,328
Crown land adjustments	
Total special variation increase to Notional General Income in 2013/14	\$3,492,854
Total Other Income Adjustments (catch ups/excess & valuation objections)	\$97,483
Total Permissible Income 2013/14	\$48,370,518

*Will this variation expire with the need for a future deduction to general income?*

**WORKSHEET 2****Calculation of Notional General Income - 2012/13****Calculation of Notional General Income - 2012/13 - Ordinary Rates****This worksheet must reflect the rating structure levied in 2012/13**

(NOTE: Valuations used here are to be taken from Council's valuation list on 1 July 2012 and are to include supplementaries having the same base date and furnished to Council during 2012/13 and estimates of increases in valuations provided to the Council under section 513)

Rating Category (s514-518)	Name of sub-category	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum \$	Number on Minimum	Land Value (see note above)	Land Value of Land on Minimum	2012/13 Notional Income Yield
Residential	Residential North/West Villages	884.00	0.505195			491.75	239	145,837,950	17,400,950	766,386
Residential	Residential E-Blackheath	2,840.00	0.549358			899.90	1,150	557,479,600	152,583,800	3,259,212
Residential	Residential F-Medlow Bath	370.00	0.530252			899.90	213	67,664,500	28,330,500	400,248
Residential	Residential G - Katoomba & Leura	6,855.00	0.489244			899.90	4,034	1,365,883,884	563,270,859	7,556,933
Residential	Residential H - Wentworth Falls	3,096.00	0.489244			899.90	793	701,482,799	111,338,799	3,600,865
Residential	Residential I - Bullaburra, Lawson, Hazelbrook & Woodford	4,697.00	0.52574			899.90	1,623	912,367,520	238,302,520	5,004,367
Residential	Residential J - Linden	209.00	0.52574			899.90	54	43,991,600	8,192,600	236,804
Residential	Residential K - Faulconbridge, Winmalee, Springwood, Yellow Rock, Sun Valley, Valley Heights	7,999.00	0.55587			899.90	530	1,808,235,100	50,056,600	10,250,134
Residential	Residential L - Warrimoo, Blaxland, Mount Riverview, Glenbrook &	6,953.00	0.523832			899.90	348	1,842,331,095	40,476,159	9,751,858
Residential	Residential M - Megalong	33.00	0.49304			899.90	5	8,387,000	605,000	42,868
Residential	Rural Residential	266.00	0.491589			491.75	5	105,666,400	467,400	519,605
Farmland		145.00	0.352534			899.90	9	75,865,000	775,000	272,817

Business	Business General	571.00	0.765448			899.90	225	161,437,169	7,205,437	1,383,041
Business	Business Industrial Katoomba	109.00	0.667589			899.90	42	24,897,300	4,164,300	176,207
Business	Business Industrial Springwood	16.00	0.727051			899.90	7	3,367,000	574,000	26,606
Business	Business Katoomba	170.00	0.740198			899.90	16	86,671,310	1,307,606	646,259
Business	Business Leura	69.00	0.602915			899.90	15	34,405,000	1,392,500	212,536
Business	Business Wentworth Falls	29.00	0.816494			899.90	4	9,493,000	270,600	78,900
Business	Business Springwood	78.00	0.80619			899.90	15	41,379,500	1,172,878	337,640
Business	Business Industrial Valley Heights	14.00	0.708969			899.90	1	5,343,000	85,000	38,177
Business	Business Industrial Lawson	84.00	0.880655			899.90	29	19,577,750	1,782,250	182,814
Business	Business Blackheath	67.00	0.822475			899.90	5	17,312,200	466,000	143,055
Business	Business Lawson	17.00	0.792564			899.90		5,000,000		39,628
Business	Business Hazelbrook	15.00	0.591156			899.90	5	7,352,000	553,000	44,692
Business	Business Blaxland	30.00	0.666259			899.90	8	9,171,000	400,000	65,637
Business	Business Glenbrook	18.00	0.766499			899.90	4	6,140,805	194,805	49,176
<b>Total Assessments:</b>		35,634.00	<b>Total Rateable Land Value:</b>					8,066,739,482	<b>Sub-Total:</b>	45,086,465

### Calculation of Notional General Income - 2012/13 - Special Rates

2012/13 Special Rates (Name & which ratepayers)	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum \$	Number on Minimum	Land Value (see note above)	Land Value of Land on Minimum	2012/13 Notional Income Yield
<b>Sub-Total:</b>									<b>0</b>

**Calculation of Notional General Income - 2012/13 - Annual Charges**

2012/13 Annual Charges (excluding water supply, sewerage and domestic and non-domestic waste management services)	No. of Assessments	Amount of Charge	2012/13 Notional Income Yield
Emergency Services Levy	35,634.00	44.94	1,601,392
Sub-Total:			1,601,392

Total 2012/13 Notional General Income:

46,687,857

**Note:** Section 505(a) of the Act provides for those rates and charges that are to be included in general income, including certain section 501 annual charges.

**WORKSHEET 3****Calculation of Notional General Income YIELD - 2013/14**

This worksheet must be the proposed rating structure for 2013/14  
should the special variation be approved.

**Note:** A rating structure that does not comply with the legislation, may not be approved.

**NOTIONAL INCOME YIELD SHOULD BE SHOWN BEFORE ANY ADJUSTMENT IS MADE FOR WRITE-OFF.**

**Calculation of Notional General Income Yield - 2013/14 - Ordinary Rates**

Rating Category (s514-518)	Name of sub-category	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum \$	Number on Minimum	Land Value as at 1/7/12	Land Value of Land on Minimum	2013/14 Notional Income Yield
Residential	Residential North/West Villages	884.00	0.530660			508.45	197.00	145,837,950	13,360,550	803,169
Residential	Residential E-Blackheath	2,840.00	0.553094			930.50	1,233.00	557,479,600	166,322,800	3,310,771
Residential	Residential F-Medlow Bath	370.00	0.550429			930.50	213.00	67,664,500	28,330,500	414,702
Residential	Residential G - Katoomba & Leura	6,855.00	0.521966			930.50	3,763.00	1,365,883,884	514,312,859	7,946,383
Residential	Residential H - Wentworth Falls	3,096.00	0.521966			930.50	713.00	701,482,799	96,916,799	3,819,075
Residential	Residential I - Bullaburra, Lawson, Hazelbrook & Woodford	4,697.00	0.545174			930.50	1,620.00	912,367,520	237,789,520	5,185,034
Residential	Residential J - Linden	209.00	0.545174			930.50	54.00	43,991,600	8,192,600	245,414
Residential	Residential K - Faulconbridge, Winmalee, Springwood, Yellow Rock, Sun Valley, Valley Heights	7,999.00	0.556876			930.50	546.00	1,808,235,100	52,693,600	10,284,242
Residential	Residential L - Warrimoo, Blaxland, Mount Riverview, Glenbrook &	6,953.00	0.542786			930.50	348.00	1,842,331,095	40,476,159	10,104,030
Residential	Residential M - Megalong	33.00	0.524497			930.50	5.00	8,387,000	605,000	45,469
Residential	Rural Residential	266.00	0.523859			508.45	1.00	105,666,400	70,000	553,685
Farmland		145.00	0.365288			930.50	9.00	75,865,000	775,000	282,669
Business	Business General	571.00	0.827932			930.50	221.00	161,437,169	6,748,937	1,486,354
Business	Business Industrial Katoomba	109.00	0.775748			930.50	22.00	24,897,300	1,659,300	200,739
Business	Business Industrial Springwood	16.00	0.809671			930.50	7.00	3,367,000	574,000	29,128



Business	Business Katoomba	170.00	0.811092		930.50	13.00	86,671,310	947,606	707,395
Business	Business Leura	69.00	0.737090		930.50	11.00	34,405,000	819,900	257,788
Business	Business Wentworth Falls	29.00	0.853194		930.50	4.00	9,493,000	270,600	82,407
Business	Business Springwood	78.00	0.847445		930.50	15.00	41,379,500	1,172,878	354,687
Business	Business Industrial Valley Heights	14.00	0.794203		930.50	1.00	5,343,000	85,000	42,690
Business	Business Industrial Lawson	84.00	0.890956		930.50	29.00	19,577,750	1,782,250	185,535
Business	Business Blackheath	67.00	0.856061		930.50	5.00	17,312,200	466,000	148,866
Business	Business Lawson	17.00	0.839140		930.50	0.00	5,000,000		41,957
Business	Business Hazelbrook	15.00	0.731548		930.50	5.00	7,352,000	553,000	54,390
Business	Business Blaxland	30.00	0.772767		930.50	8.00	9,171,000	400,000	75,223
Business	Business Glenbrook	18.00	0.826624		930.50	4.00	6,140,805	194,805	52,873
<b>Total Assessments:</b>		35,634.00			<b>Total Rateable Land Value:</b>		8,066,739,482	<b>Sub-Total:</b>	46,714,675

### Calculation of Notional General Income YIELD - 2013/14 - Special Rates

[illegible]

<b>Sub-Total:</b>	0
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## Calculation of Notional General Income YIELD - 2013/14 - Annual Charges

2013/14 Annual Charges (excluding water supply, sewerage and domestic and non-domestic waste management services)	No. of Assessments	Amount of Charge	2013/14 Notional Income Yield
Emergency Services Levy	35,634.00	46.47	1,655,839
<b>Sub-Total:</b>			1,655,839

Total 2013/14 Notional General Income Yield

48,370,515

LESS: Valuation Objection Income - Proposed  
to be recouped in 2013/14

NET 2013/14 Notional General Income Yield

48,370,515

**Note:** Section 505(a) of the Act provides for those rates and charges that are to be included in general income, including certain section 501 annual charges.

**WORKSHEET 4****PERMISSIBLE GENERAL INCOME CALCULATION**

2012/13 Notional General Income	46,687,857
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<b>Less:</b> Decrease from expiry of a prior special variation	<div style="border: 1px solid black; padding: 2px; display: inline-block;">(1,907,676)</div>
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Adjusted 2012/13 Notional General Income	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$    <b>44,780,181</b></div>
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<b>Plus:</b> Rate-peg % increase	<div style="border: 1px solid black; padding: 2px; display: inline-block;">3.40%</div>	1,522,526
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<b>Plus:</b> Additional special variation % increase	<div style="border: 1px solid black; padding: 2px; display: inline-block;">4.40%</div>	1,970,328
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<b>Plus:</b> Crown Land adjustment	<div style="border: 1px solid black; padding: 2px; display: inline-block;">0.00%</div>	<div style="border: 1px solid black; width: 100px; height: 1.2em; margin: 0 auto;"></div>
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<b>Total special variation %</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">7.80%</div>	
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<b>Total Additional Income 2013/14 (exc. other adjustments)</b>	3,492,854
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<b>Plus/Minus:</b> Prior year Catchup/Excess	<div style="border: 1px solid black; padding: 2px; display: inline-block;">105,966</div>
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<b>Minus:</b> Valuation Objections claimed in 2012/13	<div style="border: 1px solid black; padding: 2px; display: inline-block;">(8,483)</div>
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Total Adjustments (excluding Crown land adjustments)	97,483
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<b>2013/14 Permissible General Income</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$    <b>48,370,518</b></div>
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2013/14 Total Notional General Income YIELD	48,370,515
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<b>Less:</b> Valuation Objection income to be recouped in 2013/14	<div style="border: 1px solid black; width: 100px; height: 1.2em; margin: 0 auto;"></div>
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<b>Net 2013/14 Notional General Income Yield</b>	48,370,515
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Anticipated Catchup/(Excess) 2014/15	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$                    <b>4</b></div>
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## WORKSHEET 5

The aim of this sheet is to show the average rate increase in 2013/14 in each rating category and sub-category.

It also compares average rates with and without the proposed special variation, and shows the impact of the proposed increases on different rate levels in the main ordinary rating categories.

All ordinary rates and special rates must be included for the average rate calculations, even if the special variation percentage does not apply.

**Note: All rate estimates should reflect expected rates (average or actual), inclusive of any expiring variations.**

### Impact on Average Ordinary Rates

Category	Sub-category	Current Average Rate 2012/13	Average rates in 2013/14 without SV	Annual \$ Increase	Annual % Increase	Average rates in 2013/14 with SV	Annual \$ Increase	Annual % Increase
Residential	Residential North/West Villages	\$866.95	\$869.98	\$3.03	0.35%	\$908.56	\$41.61	4.80%
Residential	Residential E - Blackheath	\$1,147.61	\$1,116.43	-\$31.18	-2.72%	\$1,165.76	\$18.15	1.58%
Residential	Residential F-Medlow Bath	\$1,081.75	\$1,073.59	-\$8.16	-0.75%	\$1,120.82	\$39.07	3.61%
Residential	Residential G - Katoomba & Leura	\$1,102.40	\$1,110.28	\$7.88	0.71%	\$1,159.21	\$56.81	5.15%
Residential	Residential H - Wentworth Falls	\$1,163.07	\$1,180.87	\$17.80	1.53%	\$1,233.55	\$70.48	6.06%
Residential	Residential I - Bullaburra, Lawson, Hazelbrook & Woodford	\$1,065.44	\$1,057.35	-\$8.09	-0.76%	\$1,103.90	\$38.46	3.61%
Residential	Residential J - Linden	\$1,133.03	\$1,124.56	-\$8.47	-0.75%	\$1,174.23	\$41.20	3.64%
Residential	Residential K - Falconbridge, Winmalee, Springwood, Yellow Rock, Sun Valley, Valley Heights	\$1,281.43	\$1,230.96	-\$50.47	-3.94%	\$1,285.69	\$4.26	0.33%
Residential	Residential L - Warrimoo, Blaxland, Mount Riverview, Glenbrook & Lapstone	\$1,402.54	\$1,391.89	-\$10.65	-0.76%	\$1,453.19	\$50.65	3.61%
Residential	Residential M - Megalong	\$1,299.03	\$1,319.24	\$20.21	1.56%	\$1,377.84	\$78.81	6.07%
Residential	Rural Residential	\$1,953.40	\$1,992.82	\$39.42	2.02%	\$2,081.52	\$128.12	6.56%
Farmland		\$1,881.50	\$1,867.21	-\$14.29	-0.76%	\$1,949.44	\$67.94	3.61%
Business	Business General	\$2,422.14	\$2,498.31	\$76.17	3.14%	\$2,603.07	\$180.93	7.47%
Business	Business Industrial Katoomba	\$1,616.58	\$1,767.62	\$151.04	9.34%	\$1,841.64	\$225.06	13.92%
Business	Business Industrial Springwood	\$1,662.86	\$1,747.14	\$84.28	5.07%	\$1,820.45	\$157.62	9.48%
Business	Business Katoomba	\$3,801.52	\$3,993.90	\$192.38	5.06%	\$4,161.14	\$359.62	9.46%
Business	Business Leura	\$3,080.23	\$3,585.88	\$505.65	16.42%	\$3,736.06	\$655.83	21.29%
Business	Business Wentworth Falls	\$2,720.69	\$2,727.37	\$6.68	0.25%	\$2,841.62	\$120.93	4.44%
Business	Business Springwood	\$4,328.72	\$4,364.44	\$35.72	0.83%	\$4,547.26	\$218.54	5.05%
Business	Business Industrial Valley Heights	\$2,726.96	\$2,926.70	\$199.74	7.32%	\$3,049.26	\$322.30	11.82%
Business	Business Industrial Lawson	\$2,176.36	\$2,119.84	-\$56.52	-2.60%	\$2,208.75	\$32.39	1.49%
Business	Business Blackheath	\$2,135.15	\$2,132.56	-\$2.59	-0.12%	\$2,221.88	\$86.73	4.06%
Business	Business Lawson	\$2,331.07	\$2,368.88	\$37.81	1.62%	\$2,468.06	\$136.99	5.88%
Business	Business Hazelbrook	\$2,979.48	\$3,480.19	\$500.71	16.81%	\$3,626.03	\$646.55	21.70%
Business	Business Blaxland	\$2,187.89	\$2,406.58	\$218.69	10.00%	\$2,507.45	\$319.56	14.61%
Business	Business Glenbrook	\$2,731.98	\$2,819.26	\$87.28	3.19%	\$2,937.39	\$205.41	7.52%

### Impact on Average Special Rates

Special Rate	Current Average Rate 2012/13	Average rates in 2013/14 without SV	Annual \$ Increase	Annual % Increase	Average rates in 2013/14 with SV	Annual \$ Increase	Annual % Increase
n/a							

### Impact across the Ordinary Rates Distribution

Land Value Range (for assessment numbers)	No. of ordinary business property assessments 2012/13	No. of ordinary farmland property assessments 2012/13	Land value (for calculation of rates)	Current Residential Rate	Residential Rate Year 1 (with SV)	Residential Rate Year 1 (without SV)	Current Business Rate	Business Rate Year 1 (with SV)	Business Rate Year 1 (without SV)	Current Farmland Rate	Farmland Rate Year 1 (with SV)	Farmland Rate Year 1 (without SV)
				2012/13	2013/14	2013/14	2012/13	2013/14	2013/14	2012/13	2013/14	2013/14
\$0 to \$99,999	1,635	307	7 \$50,000	\$899.90	\$930.50	\$892.20	\$899.90	\$930.50	\$892.20	\$899.90	\$930.50	\$892.60
\$100,000 to \$199,999	11,902	25	0 \$150,000	\$899.90	\$930.50	\$892.20	\$1,123.60	\$1,225.98	\$1,176.78	\$899.90	\$930.50	\$892.50
\$200,000 to \$299,999	16,111	231	13 \$250,000	\$1,311.20	\$1,352.41	\$1,294.77	\$1,872.67	\$2,043.30	\$1,961.29	\$899.90	\$930.50	\$892.20
\$300,000 to \$399,999	3,479	172	33 \$350,000	\$1,835.68	\$1,893.38	\$1,812.67	\$2,621.74	\$2,860.62	\$2,745.81	\$1,233.81	\$1,278.51	\$1,224.54
\$400,000 to \$499,999	608	78	29 \$450,000	\$2,360.16	\$2,434.34	\$2,330.58	\$3,370.81	\$3,677.94	\$3,530.33	\$1,586.40	\$1,643.80	\$1,574.41
\$500,000 to \$599,999	249	65	25 \$550,000	\$2,884.64	\$2,975.31	\$2,848.48	\$4,119.88	\$4,495.26	\$4,314.85	\$1,938.94	\$2,009.08	\$1,924.28
\$600,000 to \$699,999	80	33	12 \$650,000	\$3,409.12	\$3,516.27	\$3,366.39	\$4,868.95	\$5,312.58	\$5,099.36	\$2,291.47	\$2,374.37	\$2,274.15
\$700,000 to \$799,999	62	37	13 \$750,000	\$3,933.60	\$4,057.24	\$3,884.30	\$5,618.02	\$6,129.90	\$5,883.88	\$2,644.01	\$2,739.66	\$2,624.01
\$800,000 to \$899,999	27	22	1 \$850,000	\$4,458.08	\$4,598.20	\$4,402.20	\$6,367.09	\$6,947.21	\$6,668.40	\$2,996.54	\$3,104.95	\$2,973.88

\$900,000 to \$999,999	15	13	0	\$950,000	\$4,982.56	\$5,139.17	\$4,920.11	\$7,116.16	\$7,764.53	\$7,452.92	\$3,349.07	\$3,470.23	\$3,323.75
\$1,000,000 to \$1,499,999	14	44	8	\$1,250,000	\$6,556.00	\$6,762.06	\$6,473.83	\$9,363.37	\$10,216.49	\$9,806.47	\$4,406.68	\$4,566.10	\$4,373.36
\$1,500,000 to \$1,999,999	2	10	3	\$1,750,000	\$9,178.40	\$9,466.89	\$9,063.36	\$13,108.71	\$14,303.09	\$13,729.06	\$6,169.35	\$6,392.54	\$6,122.70
\$2,000,000 to \$2,999,999	2	9	1	\$2,500,000	\$13,112.00	\$13,524.12	\$12,947.65	\$18,726.74	\$20,432.98	\$19,612.94	\$8,813.35	\$9,132.19	\$8,746.72
\$3,000,000 and greater	0	6	0	\$3,000,000	\$15,734.40	\$16,228.95	\$15,537.19	\$22,472.08	\$24,519.58	\$23,535.53	\$10,576.02	\$10,958.63	\$10,496.06

*Note: Include rate levels for the main ordinary categories only in this section (ie, exclude rate sub-categories).*

#### Calculations for the Impact across the Ordinary Rates Distribution (with the proposed variation)

Land Value Range (for assessment numbers)	Share of ordinary residential property assessments %  2012/13	Share of ordinary business property assessments % 2012/13	Share of ordinary farmland property assessments % 2012/13	Land value (for calculation of rates)	Increase in Residential Rate		Increase in Business Rate		Increase in Farmland Rate	
					\$	%	\$	%	\$	%
\$0 to \$99,999	4.8%	29.2%	4.8%	\$50,000	\$30.60	3.40%	\$30.60	3.40%	\$30.60	3.40%
\$100,000 to \$199,999	34.8%	2.4%	0.0%	\$150,000	\$30.60	3.40%	\$102.38	9.11%	\$30.60	3.40%
\$200,000 to \$299,999	47.1%	22.0%	9.0%	\$250,000	\$41.21	3.14%	\$170.63	9.11%	\$30.60	3.40%
\$300,000 to \$399,999	10.2%	16.3%	22.8%	\$350,000	\$57.70	3.14%	\$238.88	9.11%	\$44.70	3.62%
\$400,000 to \$499,999	1.8%	7.4%	20.0%	\$450,000	\$74.18	3.14%	\$307.13	9.11%	\$57.40	3.62%
\$500,000 to \$599,999	0.7%	6.2%	17.2%	\$550,000	\$90.67	3.14%	\$375.38	9.11%	\$70.14	3.62%
\$600,000 to \$699,999	0.2%	3.1%	8.3%	\$650,000	\$107.15	3.14%	\$443.63	9.11%	\$82.90	3.62%
\$700,000 to \$799,999	0.2%	3.5%	9.0%	\$750,000	\$123.64	3.14%	\$511.88	9.11%	\$95.65	3.62%
\$800,000 to \$899,999	0.1%	2.1%	0.7%	\$850,000	\$140.12	3.14%	\$580.12	9.11%	\$108.41	3.62%
\$900,000 to \$999,999	0.0%	1.2%	0.0%	\$950,000	\$156.61	3.14%	\$648.37	9.11%	\$121.16	3.62%
\$1,000,000 to \$1,499,999	0.0%	4.2%	5.5%	\$1,250,000	\$206.06	3.14%	\$853.12	9.11%	\$159.42	3.62%
\$1,500,000 to \$1,999,999	0.0%	1.0%	2.1%	\$1,750,000	\$288.49	3.14%	\$1,194.38	9.11%	\$223.19	3.62%
\$2,000,000 to \$2,999,999	0.0%	0.9%	0.7%	\$2,500,000	\$412.12	3.14%	\$1,706.24	9.11%	\$318.84	3.62%
\$3,000,000 and greater	0.0%	0.6%	0.0%	\$3,000,000	\$494.55	3.14%	\$2,047.50	9.11%	\$382.61	3.62%

[illegible]