



Minimum Rate Increase  
Application Form Part B

# Application Form

2024-25

Local Government »

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## **Acknowledgment of Country**

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

## **Contact details**

Enquiries regarding this document should be directed to a staff member:

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## **The Independent Pricing and Regulatory Tribunal**

IPART's independence is underpinned by an Act of Parliament. Further information on IPART can be obtained from .

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# Council information

Council name	Goulburn Mulwaree Council
Date submitted to IPART	1st February 2024

## About this application form

This Application Form is to be completed by councils applying for an increase to a minimum rate (MR) for 2024-25 above the statutory limit under s 548(3) of the *Local Government Act 1993* (LG Act). The application form for a minimum rate increase (MR increase) is in two parts:

- Application Form (separate Excel spreadsheet)
- Minimum Rate Increase Application Form Part B (this MS Word document).

Councils can apply for an MR increase either in conjunction with a special variation (SV) under s 508(2) or s 508A of the LG Act, or as a stand-alone adjustment (i.e. without also seeking an increase to general income above the rate peg).

Councils applying for an MR increase in conjunction with an SV should complete this form and SV Application Form . In addition, they should complete the Application Form that covers both MR and SV increases.

This MR Increase Application Form Part B consists of:

- Description and Context Questions
- Criterion 1: Rationale for increasing minimum rates above the statutory limit
- Criterion 2: Impact on ratepayers
- Criterion 3: Consultation on the proposal
- Criterion 4: Other relevant matters
- Council certification and contact information
- List of attachments

Under each section, we provide some guidance to complete the section. However, when preparing their application, including this form, councils should refer to:

- issued in November 2020
- section 4 of IPART's , in particular for information about community awareness and engagement for special variations and minimum rates.



## Preparing your application

### Ordinary rates – minimum amounts

Councils must apply to increase the minimum amount of an ordinary rate above the statutory limit where:

- The council is currently charging a minimum ordinary rate at or below the statutory limit and is seeking to increase its minimum rate(s) above the statutory limit for the first time.
- The council is currently charging a minimum ordinary rate(s) above the statutory limit and is seeking to increase its minimum rate(s) in 2024-25 by more than the rate peg percentage or the percentage allowed by an approved SV.
- The council is currently charging a minimum ordinary rate at or below the statutory limit and, as part of implementing a proposed SV for 2024-25 (whether applying a lower, higher or the same percentage increase as the requested SV percentage) the increase would result in minimum rates that are above the statutory limit for the first time.

Councils **do not need** to apply for an increase to minimum ordinary rates in the following circumstances, whether or not they are applying for an SV:

- The proposed increase (even if it is above the rate peg percentage) would result in minimum rate(s) which are still below the statutory limit.
- The minimum rate(s) is already above the statutory limit (having previously been granted approval for the rates to be above the statutory limit) and the council proposes to increase the minimum rate(s) by the rate peg percentage or the percentage allowed by an approved SV.

If an MR increase application is approved, IPART will issue the instrument in **dollar terms** rather than percentage increase(s).

### Special rates – minimum amounts

Councils must apply to increase (even by the rate peg percentage) the minimum amount of a special rate above the statutory limit of \$2 or a previously approved limit.

### Attaching supporting material

Responses in the text boxes should clearly cross-reference where the information is located in the supporting documents attached to the council's application.

It is not necessary to submit a document with the MR Increase Part B application form if the same document is submitted as part of an SV application.

## Confidential content in supporting material

We will publish all applications (excluding any confidential content) on our website. The submission process allows councils to highlight confidential content. Examples of confidential content include personal information relating to a member of the public or a document which includes commercial-in-confidence content.

Councils should ensure supporting documents are redacted to remove confidential content where possible, or clearly marked as **CONFIDENTIAL**. To protect confidential details in submissions from ratepayers, either redact or submit as a confidential attachment (see ).

## Submitting the application online

Applications must be submitted through IPART's by 11:59pm on Monday, 5 February 2024.

We are using a new portal for 2024. A council will need to register before first use. You can find user information, including guidance for uploading SV and MR applications .

Maximum file size allowed per document is 150 megabytes.

Contact Arsh Suri on (02) 9113 7730 or [localgovernment@ipart.nsw.gov.au](mailto:localgovernment@ipart.nsw.gov.au) for assistance with using the .

## Description and context

These questions seek general information about the council's application to increase minimum rates.

### Question 1: What is the increase to minimum rate(s) the council is applying for?

The response will provide a high-level summary of the proposal to increase minimum rates. Detailed information about the increase is collected in Application Form However, if only applying for an MR increase (not an SV), please note that Worksheet 8 and parts of Worksheets 10 and 11 are not required to be completed. Further details about what needs to be completed is provided in Worksheet 1 of the application after selecting the nature of the application as a 'Minimum Rates Increase' application.

If the increase applies to an ordinary rate, complete this section

Does the council propose to increase the minimum amount of its ordinary rate(s) above the statutory limit for the first time?	Yes
Which rating category(s) will the increase(s) apply to?  If the increase will apply to some subcategory(s), please specify them in the text box also.	Business general; Business Goulburn; Business Goulburn Town Centre and Business Marulan
Please specify the proposed dollar amount(s) per rating category (and if applicable per subcategory) that the council considers would need to apply in 2024-25.	\$722 for each of the following categories and subcategories- Business general; Business Goulburn; Business Goulburn Town Centre and Business Marulan
Does the council propose to increase the minimum amount of its ordinary rate(s) for 2024-25 by the rate peg percentage, the proposed SV percentage, a previously approved SV percentage, or a different percentage?	Proposed SV percentage 22.5%
For multi-year increases, please specify the proposed dollar amount(s) per rating category (and if applicable per subcategory) that council considers would need to apply in each proposed year after 2024-25.	For 2025/26 \$837 and for 2026/27 \$890 for each of the following categories and subcategories- Business general; Business Goulburn; Business Goulburn Town Centre and Business Marulan



For multi-year increases, does the council propose to increase the minimum amount of its ordinary rate(s) by the rate peg percentage, the proposed SV percentage, a previously approved SV percentage or a different percentage? Please specify for each proposed year after 2024-25.	Proposed SV percentage – 2025/26 – 16.0%; 2026/27 – 6.4%
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If the increase applies to a special rate, complete this section

Does the council propose to increase the minimum amount of a special rate above the statutory limit?	No
Does the council propose to increase the minimum amount of its special rate(s) by the rate peg percentage, SV percentage or a different percentage?	Choose an item. X%
Please specify the proposed dollar amount(s) for the special rate that the council considers would need to apply in 2024-25 (and for multi-year increases, for each financial year after 2024-25).	Click or tap here to enter text.
For multi-year increases, does the council propose to increase the minimum amount of its special rate(s) by the rate peg percentage, the proposed SV percentage, a previously approved SV percentage or a different percentage? Please specify for each proposed year after 2024-25.	Click or tap here to enter text.

## Question 2: What is the key purpose(s) for requesting to increase minimum rate(s) above the statutory limit?

In the **text box** indicate at the highest level the key purpose(s) of the proposed increase to minimum rates. The purposes could include one or a combination of:

- increasing minimum rates by the rate peg percentage
- maintaining an equitable allocation of the rating burden across the council's rating categories
- improving the equitable allocation of the rating burden across the council's rating categories
- matching the level of minimum rates in comparable councils
- improving financial sustainability (assuming there is a related SV application), and/or
- increasing a special rate by the rate peg percentage.

Goulburn Mulwaree Council (Council) is proposing an increase to the minimum rates to maintain the equitable allocation of the rating burden across the council's rating categories. This increase is aligned to the Special Variation (SV) application, which ensures that the minimum rate increase equates to an overall increase in Council's revenue, rather than simply a redistribution. This means that the proposed increase will also assist with improving Council's financial sustainability, to cover the increasing costs which are currently outpacing revenue growth and deliver improved services and improved assets in line with community expectations.

## Criterion 1 – Rationale for increasing minimum rates above the statutory limit

Criterion 1 in the MR Guidelines is:

The rationale for increasing minimum rates above the statutory amount.

The MR Guidelines discuss minimum rates in the context of rating principles in Attachment 1. The MR Guidelines state that:

Where applicable, councils should make reference to the relevant parts of their Integrated Planning and Reporting (IP&R) documentation to demonstrate how the criteria have been met.<sup>a</sup>

We expect councils to be able to provide evidence of how the increase to minimum rates proposal was developed in the context of the council's IP&R framework, and councils should refer to the relevant parts of their IP&R documents.

### How to respond for Criterion 1

The council's response should be tailored to the specific circumstances of the minimum rate increase, including whether it is part of a proposal for an SV.

If the increase to minimum rates is **in conjunction** with a proposed SV, the response for criterion 1 should focus on the aspects directly relevant to the proposed MR increase. It is not necessary to duplicate all the information explaining how the council established financial need which is included in the response for criterion 1 in the SV Application Form Part B.

Where applicable, councils should provide references to their IP&R documents dealing with the proposal to increase minimum rates to demonstrate how the criterion has been met.

### What is the council's rationale for increasing minimum rates above the statutory limit?

In the text boxes the response should:

- Explain how the council developed the proposal in the context of its IP&R framework, including the SV proposal, if relevant.
- Explain why the council considers the increase to minimum rates is necessary.
- Discuss both the benefits and drawbacks of the proposed changes to the rating structure.

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<sup>a</sup> OLG, MR Guidelines, section 2.2.

a. Why the council is seeking to introduce or increase minimum rates above the statutory limit.

Goulburn Mulwaree (Council) is seeking to increase business minimum rates above the statutory limit, as part of a special variation application as detailed in Form Part B, and, in doing so, maintain a fair and equitable distribution of rates across the LGA.

Council has established a rating structure that provides a level of equity and doesn't want to disproportionately change and/or increase the rates burden on the different rating categories and thus individual ratepayers as part of potential SV.

In addition, the increase to minimum rates will assist in ensuring Council is financially sustainable to deliver on community expectations, as the minimum rate application is being made alongside the proposed SV that it is seeking.

The purpose of the proposed Special Variation (SV) is to cover the increasing costs which are currently outpacing revenue growth, and to continue providing services and assets to meet the growing demand of a regional city, as expected by the community, into the future. The SV will respond to the community expectations of Community Strategic Plan (attachment 1) and enable Council to address ongoing core deficits in the General Fund. This will ensure Council is financially sustainable, more resilient and responsive to shocks and unexpected events in the future.

Without the SV, core deficits will remain in the General Fund. Consequently, there is no ability to maintain current service levels, cater for the growing demands nor address the increased risk of a growing asset backlog and remain financially sustainable.

Details of the independent financial sustainability assessment are detailed in the Revised Delivery Program (attachment 3), and revised LTFP and Capacity to Pay (attachment 4) and incorporated in Part B of the 2024-25 SV application.

b. How the proposed minimum rates are to be applied.

As per the Revised Long Term Financial Plan and Capacity to Pay report (attachment 4 p 7) Council proposes to apply the proposed SV increases to all business category minimum amounts for the proposed three-year SV as detailed below:

Rate Category	Current Minimum Amount	Minimum for 2024/25	Minimum for 2025/26	Minimum 2026/27
Business General 3 year SV	\$590	\$722	\$837	\$890
Business Goulburn 3 year SV	\$590	\$722	\$837	\$890
Business Goulburn Town Centre 3 year SV	\$590	\$722	\$837	\$890
Business Marulan 3 year SV	\$590	\$722	\$837	\$890

c. What benefits and drawbacks of the proposed changes to the rating structure have been identified?

There are no fundamental changes to the current rating structure. Only the application of the proposed SV to all components of the rating structure. Council has established a rating structure that provides a level of equity and doesn't want to disproportionately change and/or increase the rates burden on the different rating categories and thus individual ratepayers.

The drawbacks are that some minimum ratepayers may be considered to have a lower capacity to pay, particularly in certain areas of the LGA. However, this drawback will be lessened by Council's Hardship Policy (attachment 20) and Pensioner Rebate Policy (attachment 21). Both Policies have been recently reviewed to include provisions should the SV application be approved.

Table 1 Criterion 1 attachments

Attachment number	Name of document	Page references
Attachment 1	Community Strategy Plan	pp.10-11 & pp.18,20,22,24
Attachment 3	Revised Delivery Program	p.3
Attachment 4	Revised LTFP and Capacity to Pay Report	pp.4-5
Attachment 20	Councils Hardship Policy	
Attachment 21	Pensioner Rebate Policy	



## Criterion 2 – Impact on ratepayers

Criterion 2 in the MR Guidelines is:

The impact on ratepayers, including the level of the proposed minimum rates and the number and proportion of ratepayers that will be on the minimum rates, by rating category or subcategory.

The criterion requires consideration of two elements:

- the level of minimum rates for ratepayers whose rates will be increased, and
- the distribution of the rate burden in the particular category or subcategory between those paying minimum rates and those paying an amount based on the value of their property.

Although it is a matter for each council to determine its rating structure, including the level of minimum rates, for this criterion, IPART will assess the proposal on its merits, but will consider how the proposed minimum rates accord with the principles of rating, by looking at:

- the absolute and percentage increase in minimum rates proposed for ratepayers paying the minimum amount
- how the council will manage any adverse impact on ratepayers
- how the increase in minimum rates affects the equitable distribution of the rate burden among all ratepayers in the category or subcategory.

As the minimum rate is the lowest amount that is paid by ratepayers in any rating category, the impact of the proposed increase to minimum rates may not, of itself, be as significant as the same percentage increase to rate levels above the minimum. Nevertheless, IPART expects that councils will be able to demonstrate how they have considered its affordability and the affected ratepayers' capacity to pay.

IPART will make its own assessment of the affected ratepayers' capacity to pay by reference to evidence provided by the council and our own analysis using socioeconomic indicators, including as they relate to those for comparable councils in the council's OLG grouping.

### How to respond for Criterion 2

By completing the Application Form, councils will provide full details of current and proposed levels of minimum rates and the number of ratepayers affected. The response to the first question for criterion 2 requires only a summary of this information.

If the increase to minimum rates is in conjunction with a proposed SV, the response for the other questions for criterion 2 should focus on the aspects of the impact on ratepayers and its affordability which are directly relevant to the proposed MR increase. It is not necessary to duplicate all the information providing details included in the response for criterion 3 in the SV Application Form.

The council's response to the other questions for criterion 2 should explain the specific circumstances of the minimum rate increase, including whether it applies to an ordinary or special rate and whether it is part of a proposal for an SV, and the characteristics of the ratepayers who will be affected.

Where applicable, councils should provide references to their IP&R documents dealing with the proposal to increase minimum rates to demonstrate how the criterion has been met.

The response to this criterion should refer to matter such as:

- the extent to which the new minimum rates exceed the equivalent ad valorem rates that would apply in the absence of the minimum rates
- the overall impact on ratepayers resulting from the proposed increase
- steps that have been taken to distribute the rate burden equitably
- affected ratepayers' capacity to pay the higher level of rates, overall and by each rating subcategory
- how the council plans to address hardship ratepayers may experience in meeting their obligations to pay rates in the future.

In considering capacity to pay, you may also want to consider how the council's socioeconomic profile and other relevant measures of capacity to pay relate to those for comparable councils. IPART will also review various socio-economic indicators, particularly as they relate to those for comparable councils in your OLG grouping.

**What are the current and proposed levels of minimum rates, and the number of ratepayers on the minimum rate over the application period?**

In the text box summarise the information. This can be presented in table form, if appropriate, that clearly shows the different items over the application period (up to 7 years). Alternatively, the information can be presented in an attachment.

Goulburn Mulwaree Council has 16,573 rate assessments with 14,355 residential ratepayers, 921 business ratepayers, and 1297 farmland ratepayers. Council has a base amount structure for Residential and Farmland rating categories. The 921 business ratepayers have a minimum rate structure. The following tables detail the current minimum rates, the number of minimums, and the application of the proposed three year SV that was detailed in the revised LTFP and capacity to pay report (attachment 4 pp 5-6).

**Business (General, Goulburn, Goulburn Town Centre and Marula) ratepayers on minimum**

Year		Proposed minimum \$	% on minimum	Number on minimum
<b>Business General</b>				
<b>23/24</b>	<b>Current</b>	<b>590</b>	<b>42%</b>	<b>37</b>
24/25	Year 1	722	42%	37
25/26	Year 2	837	42%	37
26/27	Year 3	890	42%	37
<b>Business Goulburn</b>				
<b>23/24</b>	<b>Current</b>	<b>590</b>	<b>8%</b>	<b>39</b>
24/25	Year 1	722	8%	39
25/26	Year 2	837	8%	39
26/27	Year 3	890	8%	39
<b>Business Goulburn Town Centre</b>				
<b>23/24</b>	<b>Current</b>	<b>590</b>	<b>.003%</b>	<b>1</b>
24/25	Year 1	722	.003%	1
25/26	Year 2	837	.003%	1
26/27	Year 3	890	.003%	1
<b>Business Marulan</b>				
<b>23/24</b>	<b>Current</b>	<b>590</b>	<b>10%</b>	<b>5</b>
24/25	Year 1	722	10%	5
25/26	Year 2	837	10%	5
26/27	Year 3	890	10%	5

With the implementation of the proposed SV on the current minimum rate structure, Council expects very little change in the number of ratepayers on minimum rates.

## What will be the impact on ratepayers of the proposed increase in minimum rates?

In the text box set out the increase in dollar and percentage terms for each category and subcategory of ratepayers affected by the proposed MR increase. This can be presented in table form, if appropriate, that shows category breakdowns of ratepayers (e.g. minimum ratepayers and ad valorem ratepayers) over the application period (up to 7 years). Alternatively, the information can be presented in an attachment.

From the rates structure detailed in the above question, following are the details of 81 of the 921 business ratepayers that are on the minimum structure; the increases in minimum rates resulting from the proposed three-year SV; the breakdown of the number of ratepayers on minimums and ad valorem.

Year		# Minimum/Ad valorem	Proposed minimum \$	Year 1 Increase \$/%	Year 2 Increase \$/%	Year 3 Increase \$/%
<b>Business General</b>						
<b>23/24</b>	<b>Current</b>	<b>37/89</b>	<b>590</b>			
24/25	Year 1	37/89	722	132/22.4		
25/26	Year 2	37/89	837	115/15.9	247/41.9	
26/27	Year 3	37/89	890	53/6.3		300/50.9
<b>Business Goulburn</b>						
<b>23/24</b>	<b>Current</b>	<b>39/480</b>	<b>590</b>			
24/25	Year 1	39/480	722	132/22.4		
25/26	Year 2	39/480	837	115/15.9	247/41.9	
26/27	Year 3	39/480	890	53/6.3		300/50.9
<b>Business Goulburn Town Centre</b>						
<b>23/24</b>	<b>Current</b>	<b>1/303</b>	<b>590</b>			
24/25	Year 1	1/303	722	132/22.4		
25/26	Year 2	1/303	837	115/15.9	247/41.9	
26/27	Year 3	1/303	890	53/6.3		300/50.9
<b>Business Marulan</b>						
<b>23/24</b>	<b>Current</b>	<b>5/49</b>	<b>590</b>			
24/25	Year 1	5/49	722	132/22.4		
25/26	Year 2	5/49	837	115/15.9	247/41.9	
26/27	Year 3	5/49	890	53/6.3		300/50.9

## How does the proposed increase affect the distribution of the rating burden among ratepayers?

In the text box explain the action, if any, the council took in response to feedback from the community.

The proposed SV will be distributed evenly across the current rating structure. Therefore, there is no change in the distribution of rate burden across the rating categories.

Councils preferred SV option was the one-year SV option of 43.5% as detailed the report to Council on 19 September 2023, **Item 16.4 Special Rate Variation p39** – –“Of the above scenarios, the Proposed one-off SRV is the preferred option as it balances Council’s sustainability needs with having a lower overall increase in rates for household budgets through implementing the SRV. However, Council will determine, following the community consultation, which option to apply to the Independent Pricing and Regulatory Tribunal (IPART) for a permanent cumulative rate increase from 01 July 2024.”

Council having considered the feedback from the community, Community Engagement report (attachment 15) and the Capacity to Pay report (attachment 4), Council have resolved to make a three-year SV application to reduce the burden on ratepayers in the short term.

## How has the council considered affordability and the affected ratepayers' capacity to pay higher rates, including measures to address hardship?

In the text box explain how the council considered whether the rate increases would be affordable for the affected ratepayers, including any socioeconomic data referred to in making its assessment, and any measures the council proposes to use to reduce the impact, if necessary.

Council engaged Morrison Low to undertake an independent analysis and evaluation of the community’s capacity to meet the financial impacts of the proposed SV (Revised LTFP and Capacity to Pay report, (attachment 4)). Following are extracts from the Capacity to Pay Report - Executive Summary p3.

At an overall level, when compared against comparable group 4 councils, Goulburn Mulwaree’s average business rates are above average when compared to these councils. Under the proposed SV options, business rates may move into the top ten amongst those comparable councils. It should be noted that Council’s average business rate is greatly influenced by the rates charged on a number of large hard-rock quarries throughout the LGA. The exclusion of the largest of these quarries (covering 20 properties reduces the average business rate by \$553 (current) and \$837 (year 3 of proposed SV).



For the three-year SV option, business ratepayers that fall within the 'Rural' grouping will see the largest average annual increase of \$1,573 or \$30.25 per week, followed by 'CBD-Central' (\$1,083 average annual increase or \$20.83 average increase per week) and 'Urban-South East' (\$872 average annual increase or \$16.77 average increase per week). The 'Urban-North' grouping will experience the second-lowest annual increase of \$572, or an average weekly increase of \$11.00. As mentioned earlier, 'Urban West' will experience the smallest average annual increase at \$422, or an average weekly increase of \$8.12. (attachment 4 p32)

When compared to similar councils, Goulburn Mulwaree has slightly higher levels of rates income as a percentage of operating expenses. However, Council also has low levels of outstanding rates (it has been at 3% for 2021/22 and has not changed significantly over the two previous financial years). This figure has been consistently below regional benchmarks (10%), indicating capacity and potential willingness to pay.

Table 2 Criterion 2 attachments

Attachment number	Name of document	Page references
Attachment 4	Revised LTFP and capacity to Pay Report	p.3; p.32
Attachment 15	Community Engagement Report	
Link to Website	Report to Council on 19 <sup>th</sup> Sept 2023, <b>Item 16.4 Special Rate Variation p39 –</b>	p.39

## Criterion 3 – Consultation on the proposal

Criterion 3 in the MR Guidelines requires IPART to assess applications in light of:

The consultation the council has undertaken to obtain the community's views on the proposal.

The criterion requires IPART to make an assessment on the council's consultation with its community about the proposal to increase minimum rates.

Although this criterion does not specify the various aspects of how the council should conduct consultation on the minimum rate increases, IPART expects that councils should be able to offer evidence to demonstrate that its consultation has been effective. Councils need to utilise appropriate methods to make the community aware of the proposal and afford ratepayers opportunities to provide feedback and show that the proposed increase is reflected in its IP&R documents.

The breadth and depth of the consultation should be commensurate with the size of the proposed increase in rates and tailored to the specific circumstances of the minimum rate increase, including whether or not it is part of a proposed SV.

IPART expects that the consultation would:

- include the broader community as well as the ratepayers directly affected
- explain the rationale for the proposal, and
- transparently outline:
  - how the proposed minimum rate increase incorporates the rate peg and/or SV percentage increase
  - the annual increase (rather than just a weekly amount)
  - the full cumulative increase in percentage terms, and the total increase in dollar terms for ratepayers in each affected rating category
  - the impact on other ratepayers in the category who do not pay the minimum rate
  - any change in the proportion of ratepayers on the minimum rate.

### How to respond for Criterion 3

The response for this criterion should demonstrate that the council used an appropriate range of methods to inform the community about the proposed increase to minimum rates and offered opportunities for the community to provide their comments on the proposal.

Where applicable, councils should provide references to their IP&R documents dealing with the proposal to increase minimum rates to demonstrate how the criterion has been met.

In the **text box**, the council should explain the consultation process, including:

- how the council has consulted with the community
- the forms of consultation used
- when consultation occurred

- which groups were consulted
- opportunities for the community to give feedback
- a summary of the outcomes and feedback received
- any action taken, or which will be taken, to address issues of common concern within the community about the proposal to increase minimum rates.

If the increase to minimum rates is in conjunction with a proposed SV, the response for criterion 3 should focus on the aspects directly relevant to the proposed MR increase.

## How did the council consult the community about the proposed increases to minimum rates?

a. The consultation methods used to make ratepayers aware of the proposal and provide opportunities for feedback from them.

The methods of consultation were detailed in the Community Engagement Plan (attachment 14 Section 2.3 pp 4-5) and reported on in the Community Engagement Report (attachment 15).

b. When the consultation occurred.

Community consultation occurred from 19 September 2023 to 3 November 2023, (attachment 14 p 7).

c. Which groups were consulted.

The audience and groups consulted are detailed in the Community Engagement Plan (Attachment 14 Section 1.3 pp 1-2).

d. The way the proposed change to minimum rates was presented to the community.

Council undertook SV community engagement for both a one-year SV of 43.5% and two-year SV of 51.2%. Following community engagement, Council resolved to submit a three-year SV application of 51.2%.

The ratepayer impact of the proposed one and two year SV options were detailed in the Revised Delivery Program (attachment 3), revised LTFP and Capacity to Pay Report (attachment 4), and community engagement materials such as the Newsletter (attachment 15); Community Engagement report - Appendix F; Flyer (Letter from Mayor) - Appendix E; online SV presentation - Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au); and Frequently Asked Questions - Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au).

The table below illustrates the minimum amounts for business ratepayers within Goulburn Mulwaree for the proposed three-year SV.

Rate Category	Current Minimum Amount	Minimum for 2024/25	Minimum for 2025/26	Minimum 2026/27
Business General 3 year SV	\$590	\$722	\$837	\$890
Business Goulburn 3 year SV	\$590	\$722	\$837	\$890
Business Goulburn Town Centre 3 year SV	\$590	\$722	\$837	\$890
Business Marulan 3 year SV	\$590	\$722	\$837	\$890

e. What feedback was received.

In total, 1,867 submissions were received (responses were not identified by ratepayer classification), with the key findings being:

- Council's communication and awareness efforts were effective. Through a comprehensive combination of print, radio and online communication tools, Council was able to achieve significant reach within the community: 3,459 people accessed the SRV information page on Council's website.
- Respondents overwhelmingly opposed an SRV, with 1,717 respondents (representing 92.5 per cent) identifying the Base Case (No SRV) as their preferred option. In contrast, 56 respondents (representing 3.0 per cent) selected Option 1 (One-year SRV) as their preferred option, with 39 respondents (representing 2.0 per cent) nominating Option 2 (Two-year SRV) as their preferred option. Forty-six (46) respondents (representing 2.5 per cent) did not identify a preferred option.
- Many respondents raised concerns about the affordability of the proposed SRV, with many citing the ongoing cost of living pressures and increasing financial hardship as key reasons for their opposition to the proposal.
- Many respondents believe that Council needs to achieve further operational efficiencies and achieve further cost savings before an SRV is implemented.
- Some respondents expressed the view that Council needs to review strategic priorities and scale back its major projects before an SRV is implemented.

Within the submissions there were concerns raised on: the impact of rate increases on local businesses: discouraging new business to start up; the flow on effects to the business economy.

In addition to the submissions there were website views of 5,481 and 3,459 users. Flyer (Letter from Mayor sent to 13,722 properties. Facebook posts – reach 4,028 and engagement 1,020. Print and radio advertisements along with media interviews and releases (attachment 15). Noting the average rate increases was the approach used to demonstrate changes in rates, with no specific comments on proposed minimum rate or average rate.

f. How the council responded to any issues of concern raised in feedback from the community.

Firstly, Council's response to the submissions received are detailed in attachment 15 Section 4 pp 14-16.

Secondly, Council having considered the feedback from the community, Community Engagement report (attachment 15) and the capacity to pay report (attachment 4), resolved to make a three-year SV application of 51.2%, instead of a two-year SV application, to reduce the burden on ratepayers in the short term.

Table 3 Criterion 3 Attachments

Attachment number	Name of document	Page references
Attachment 3	Revised Delivery Program	p.4
Attachment 4	Revised LTFP and Capacity to Pay Report	p.7
Attachment 14	Community Engagement Plan	pp. 1-2; pp.4-5; p.7
Attachment 15	Community Engagement Report	pp.1-2; pp.11-12



## Criterion 4 – Other relevant matters

The MR Guidelines provide that we will assess each application based on its merits against the three assessment criteria and any other matters we consider relevant. The MR Guidelines do not specify examples of such matters.

Consistent with the approach for assessing SV applications, IPART's approach will be to assess each of the 3 criteria, then make an overall assessment taking into account any other relevant factors.

In the text box the council may provide information in addition to that provided elsewhere in the Application which it would like to be considered when assessing the proposed increase to minimum rate(s).

N/A

Table 4 Criterion 4 attachments

Attachment number	Name of document	Page references

## Council certification and contact information

### Certification of application


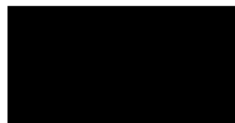
Councils must submit a declaration in the specified form. It should be completed by the Chief Executive Officer and the Responsible Accounting Officer. Prepare a document in the form indicated below, sign, scan and attach as a public supporting document.

### Application for a Minimum Rate Increase

To be completed by Chief Executive Officer and Responsible Accounting Officer

<b>Name of the council:</b>	Goulburn Mulwaree
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We certify that to the best of our knowledge the information provided in this application is correct and complete.

<b>Chief Executive Officer (name):</b>	Aaron Johansson
<b>Signature and Date:</b>	
<b>Responsible Accounting Officer (name):</b>	Brendan Hollands
<b>Signature and Date:</b>	

**Note:** These signatures will be redacted before publication of the application.

### Council contact information

IPART's formal contact with the council will be with the Chief Executive Officer.

During the assessment period, IPART officers are likely to contact the council with detailed queries about the application and supporting documents. Councils should provide direct contact details of the primary contact for such inquiries where this person is a council officer who is not the Chief Executive Officer. Council officer contact details will be redacted before publication of this application.

**Chief Executive Officer**

Chief Executive Officer contact phone	[REDACTED]
Chief Executive Officer contact email	[REDACTED]

Note: These contact details will be redacted before publication of the application.

**Primary council contact**

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the SV application	council@goulburn.nsw.gov.au

Note: These contact details will be redacted before publication of the application.

**Secondary council contact**

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the SV application	council@goulburn.nsw.gov.au

Note: These contact details will be redacted before publication of the application.

## List of attachments

Table 5 is a check list such that all relevant documents are submitted to IPART.

Some documents are mandatory for all councils to submit, whilst others are only applicable if required by the council's specific circumstances and application. Each council can determine which other supporting materials to attach. To assist councils, includes the names of some supporting documents commonly provided.

If the increase to minimum rates is in conjunction with a proposed SV, councils should include in the List of attachments all documents relied on in the application and referred to in Tables 1-4.

Complete the List of attachments, adding rows as necessary:

- Name each document.
- Check the box to indicate that it is being submitted with the application.

IPART will publish on our website the Application Forms and all material submitted as attachments to the application (unless it is marked confidential).

Table 5 List of attachments to the council's application

Name of Attachment	The document is included	The document is not applicable	The document was attached with the SV Part B application form
<b>Mandatory forms/attachments (i.e. to be published on IPART's website):</b>			
Application Form(Excel spreadsheet)	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Application Form Part B (this Word document)	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Council resolution to apply for the for the minimum rate increase	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Completed certification <b>Attach 24</b>	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>
Delivery Program	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Long Term Financial Plan	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Consultation material	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Community feedback (including surveys and results if applicable)	<input type="checkbox"/>	NA	<input checked="" type="checkbox"/>
Willingness to pay study (if applicable) <b>Capacity to Pay Report</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hardship Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Other public supporting materials:</b>			
(List the documents)			
Attachment 21 Pensioner Rebate Policy			x

Name of Attachment	The document is included	The document is not applicable	The document was attached with the SV Part B application form
<b>Confidential supporting material (i.e. not to be published on IPART's website):</b>			
(List the documents)			

## Important information

### Submitting online

Applications must be submitted through IPART's by 11:59pm on Monday, 5 February 2024. Councils should note a file size limit of 150MB applies to any individual document uploaded in the portal.

**It is not necessary to submit a duplicate copy of a document with the MR Increase Application Form if the council has submitted the same document as an attachment to its SV Application Form.**

### Confidential content

IPART will publish all applications (excluding confidential content) on our website. Examples of confidential content are those parts of a document which disclose the personal identity or other personal information pertaining to a member of the public, a document such as a council working document that does not have formal status, or document which includes commercial-in-confidence content.

Councils should ensure supporting documents are redacted to remove confidential content where possible, or clearly marked as **CONFIDENTIAL**.

### Publishing the council's application

Councils should also publish their application on their own website for the community to access.