

How to make a submission about a special variation application

15 January 2026

1 Providing your views

If your council applies for a Special Variation (SV), IPART will publish the full application on its website and then seek community feedback. This usually occurs after applications close (generally February) so that community members can review the council's application before providing their views.

We invite feedback in a range of ways, where we usually ask for your feedback through a:

- survey-style feedback form
- written submission.

For the latest information on when and how you can provide your feedback, please consider subscribing to our mailing list [here](#).

2 About your submission

A submission supports the Tribunal to make an informed decision about whether a council's application meets the Office of Local Government (OLG)'s criteria.

IPART appreciates the effort that goes into making a submission. Your submission can be as short or long as you like. We encourage you to directly address one or more of OLG's criteria (see section 3) and explain why you consider a council's Special Variation (SV) application does or does not demonstrate the relevant OLG criterion.

To help you in making your submission, this Fact Sheet also describes some of the matters that IPART does not typically consider when determining an SV application.

We also encourage you to read our [Submissions Policy](#). The policy explains:

- how your submission will be treated and how we use information provided in submissions
- how to make a confidential submission or ask us not to publish your name.

3 What criteria does a council need to meet?

We assess councils' applications against the criteria set by the OLG. These are set out in OLG's guidelines [here](#).

As set out in the OLG assessment criteria, IPART will consider whether councils have:

- demonstrated the need for the additional income
- provided evidence that the community is aware of the need for and extent of the proposed rate rise
- established that the impact on affected ratepayers is reasonable
- exhibited, approved and adopted relevant planning documents
- explained and quantified the council's productivity improvements and cost containment strategies.

IPART may also consider any other matter we consider relevant.

4 What we do not assess

There are several aspects that fall outside the scope of our typical SV assessment. These include issues related to the council's rates, charges, and spending priorities, which are explained in more detail below.

4.1 Water, sewerage and waste rates and charges

There are many different rates on your rate notice. Only some council income is subject to the rate peg or SV. In most cases, it is income from 'ordinary rates' and some (but not all) 'special rates'.

When determining an SV application, we do not assess or set the rates and charges that you pay for services such as special rates for water supply and sewerage services, or annual charges for domestic waste management services.

4.2 Spending priorities

Ratepayers in the past have told us about concerns that:

- their council has been inefficient with its funds
- they disagree with past spending decisions
- they disagree with how a council has decided to allocate its funds for future projects.

We assess whether a council has found and implemented efficiencies and cost containment strategies, as well as the financial impact of a proposed SV on ratepayers. We are not authorised to assess the merits of council spending decisions.

We also cannot audit council finances as this is not part of our delegated functions.

 For more information

We encourage you to explore our FAQ factsheets for more insights and valuable information that can enhance your understanding of the SV-related matters.

- **Fact sheet: Special Variations**
- **Fact sheet: Frequently asked questions – rates, fees and charges and land valuations**

If you have any questions about the SV assessment process, please reach out to us via localgovernment@ipart.nsw.gov.au or on 02 9290 8400. You can also subscribe to receive updates on SV applications and assessments (subscribe [here](#)).

For queries about your individual rates, please contact your council. Relevant information can also be found on OLG's website: **Rates, Charges and Pensioner Concession**.

If you have enquiries regarding your land valuation, please contact your council or the **NSW Valuer-General**.