

MINIMUM RATE APPLICATION
INNER WEST COUNCIL
FROM 2021–22



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1 Executive Summary

Inner West Council (the council) has proposed to increase the minimum amount of its ordinary rates (MR) for 2021-22 to:

- ▼ \$850 per annum for residential ratepayers
- ▼ \$820 per annum for business ratepayers.ⁱ

It has proposed its MR harmonisation in response to the current legislation requiring it and other councils amalgamated in 2016 to harmonise rating structures. It intends to harmonise the rates of its former council areas (Ashfield Council (Ashfield), Leichhardt Council (Leichhardt) and Marrickville Council (Marrickville)) to one rating structure across the new Inner West Council area from 1 July 2021 as set out in Table 1.1.

IPART has approved the MR application in full.

Table 1.1 Inner West Council—MR harmonisation from 2021–22

Category	Former rating structure ^a (2020–21) (\$)	Proposed minimum rate (2021–22) (\$)
Residential		
Ashfield	727 (B)	850
Leichhardt	686 (M)	850
Marrickville	710 (M)	850
Business		
Ashfield	820 (B)	820
Leichhardt	686 (M)	820
Marrickville	Ad Valorem only	820

^a B denotes a base rate structure; M denotes a minimum rate structure. Business rates in Marrickville were previously based on an ad valorem rate only without a base or minimum rate.

Source: Inner West Council, *Application Part B*, pp. 9–10.



No additional revenue from minimum rate harmonisation

Harmonisation will not result in increased revenue for the council

Harmonising its MR will not increase the council's overall general income above the rate peg increase of 2% in 2021-22 and the assumed rate peg of 2.5% in subsequent years. This is because the council will also harmonise its ad valorem rates concurrently, resulting in a revenue-neutral position for the council overall. However, due to the variance in MR (and ordinary rates) between the former council areas, the impact on ratepayers in the former Ashfield, Leichhardt and Marrickville areas will be different.

IPART has assessed the council's proposed MR structure against the criteria set by the Office of Local Government (OLG) in the *Guidelines for the preparation of an application to increase minimum rates above the statutory limit* (OLG Minimum Rate Guidelines).ⁱⁱ

Rationale for increasing minimum rates



The council demonstrated its rationale for increasing MRs which is to meet legislative requirements for rate harmonisation and ensure equity in rating burden across its rating categories.

Impact on ratepayers



The council demonstrated that it met this criterion by considering the impact of the proposed MRs on each rating category. The council's minimum rates will be lower than similar and neighbouring councils even after the MR increase.

Consultation to obtain community views



The council demonstrated that it met this criterion. We found that the council clearly communicated the size of its proposed MR increase. It also used a variety of methods to engage with its ratepayers.

This report sets out our decision on Inner West Council's proposed MR structure and explains how and why we reached that decision.

2 IPART's minimum rate assessment

NSW councils that were amalgamated in 2016 are required to harmonise rates, i.e. both MR and ad valorem rates from 1 July 2021.ⁱⁱⁱ This follows a 4-year 'rate freeze' period (subsequently extended for another year), during which time councils had to maintain the rating structures that applied to the pre-merger councils.

Currently, the general position is that ordinary and special rates are to be harmonised across each category or sub-category of land by 1 July 2021. However, we can approve different minimum amounts of a rate within the same category or subcategory of land.¹

The relevant minimum rate legislation^{iv} requires a council to apply to IPART if it intends to increase its MR above the statutory limit for the first time (currently \$565 for 2021–22), or increase its MR by more than the rate peg. As part of its rates harmonisation, Inner West Council has proposed to increase its MR for 2021–22 to:

- ▼ \$850 per annum for residential ratepayers
- ▼ \$820 per annum for business ratepayers.^v

The council's proposed rates harmonisation will result in all MRs being calculated on the same basis for its former Ashfield, Leichhardt and Marrickville council areas. The council proposes to undertake harmonisation of its MRs concurrently with the harmonisation of its ordinary rates (i.e. rates based on an ad valorem rate).

The council noted that its former council areas used different rating structures. The rating structure in its former Ashfield area comprised a base rate and ad valorem rate structure (i.e. without a MR). Whereas both Leichhardt and Marrickville had existing MRs for some rating categories. In harmonising its MRs, the council will introduce a consistent MR structure across the new council area. The council also noted that after harmonising its MR in 2021–22, it intends to increase these rates in line with the rate peg in subsequent years.^{vi}

While assessment of the council's proposed changes to its ad valorem rates is outside the scope of this report, we note that the council intends that the process will not result in additional revenue for the council overall, as any proposed increases in a given pre-merger council area will be offset by decreases in other pre-merger council areas.^{vii} This means that the impacts on each pre-merger council area will vary both for minimum and ad valorem rates.

IPART has assessed the council's application against the 3 criteria for minimum rates as set out in the OLG Minimum Rate Guidelines.^{viii}

The council resolved to apply for the proposed MR changes on 1 March 2021.^{ix}

¹ Section 548(8)(b), Local Government Act 1993, and Minister for Local Government Delegation to IPART 6 September 2010.

2.1 Our minimum rate assessment

We have decided to approve the council's proposed MR amounts for 2021-22 as outlined in Box 2.1.

We found that the council's application meets the requirements of the criteria in the OLG Minimum Rate Guidelines.^x Our assessment of the application and reasons for our decision are set out below.

Box 2.1 IPART Decision—Inner West Council

Approved Minimum Rate (\$)

	2021–22
Residential	850
Business	820

2.2 Rationale for harmonising minimum rates

Inner West Council noted its application is necessary to comply with the legislative requirement for it to harmonise its rating structure. The council explained its purpose and approach is to establish a rating structure that is equitably distributed across its Local Government Area (LGA). It has proposed to:

- ▼ simplify and make consistent its residential rating category as the former councils had a combination of base amounts (Ashfield) and minimum amounts (Leichhardt and Marrickville)
- ▼ re-distribute the rate burden across the residential and business rating categories including the different types of properties, i.e. strata and non-strata, as fairly as possible
- ▼ ensure that the increased cost and demand for services it anticipates from the expected growth and change in its community, is funded.^{xi}

The council also submitted that there will be no impact on its overall revenue performance as there will be no change to the total rates income yield.^{xii}

2.2.1 Proportion of ratepayers on minimum rates

As a metropolitan council with large pockets of high density development, Inner West Council has nearly a third of its ratepayers on minimum rates rather than ad valorem rates based on the land value of property. Typically, minimum rates can be significantly lower than ad valorem rates, however, councils have generally argued that the demand on their services does not vary much between minimum rate payers and ratepayers not paying a minimum rate.

The council's application indicated there are currently around 21,914 ratepayers paying minimum rates from its combined residential and business categories.^{xiii} As seen in Table 2.1 this represents around 29.6% of residential and 5.5% of business ratepayers. The majority of the residential rate payers that are on minimum rates are those in the former Marrickville council area (45.4% of Marrickville's residential ratepayers). In total, in 2020–21 around 27.8% of the council's ratepayer base currently pays the minimum rate.

Table 2.1 Proportion of Inner West Council ratepayers on the minimum rate (2020–21)

Ratepayer category	Assessments on the minimum rate	Total number of assessments	Proportion on the minimum rate (%)
Ashfield			
Residential	0	16,214	0.0
Business	160	831	19.3
Leichhardt			
Residential	6,501	23,552	27.6
Business	158	1,710	9.2
Marrickville			
Residential	15,095	33,221	45.4
Business	0	3,199	0.0
Total Residential	21,596	72,988	29.6
Total Business	318	5,739	5.5
Total Assessments	21,914	78,727	27.8

Source: Inner West Council, IPART calculation based on *Minimum Rate Application Part A, Worksheet 2*.

2.2.2 Rationale for minimum rate levels

The council is seeking to harmonise its rating structure from its 3 former councils to one across Inner West Council from 1 July 2021.^{xiv}

The council stated that there were complexities in harmonising the 3 former councils' rating structures into one, namely the mixture of rating structures, the relativities of land values and total income yields from each category.^{xv} The council engaged Morrison Low to assess and analyse the 3 councils to provide the most equitable solution for its rate and revenue policy.^{xvi}

Consequently, the council has proposed a minimum rate of \$850 to be applied for all residential assessments, below an estimated land value of \$661,937.^{xvii} The proposed business rate of \$820 will be applied for all business assessments including its 3 sub-categories which are Business General, Business Industrial and Business Mall below an estimated land value; specifically^{xviii}:

- ▼ \$204,756 for Business General
- ▼ \$145,833 for Business Industrial Marrickville, Industrial St Peters, St Peters North

-
- ▼ \$145,212 Business Industrial Camperdown.

The council stated that the benefits for adopting its proposed minimum amounts are that it will:

- ▼ promote equity across the local government area (LGA)
- ▼ be more reflective of the costs and benefits of services provided by the council
- ▼ improve the equity between strata and non-strata ratepayers as they both have the same access to services
- ▼ create a simple harmonised rating structure that is easier to understand and administer
- ▼ result in a more financially sustainable council due to a higher future contribution resulting from a portfolio change; i.e. more strata and apartment development
- ▼ not increase the total amount of rates levied. ^{xix}

The council also made changes to its business rates structure as it found that the Business Mall rate assessments were significantly under charged. To improve equity, the council proposes to reallocate \$600,000 of revenue recovery from the Business General category to the Business Mall category. ^{xx}

2.2.3 Overall assessment of the council's rationale for increasing minimum rates

We found that the council demonstrated it met this criterion.

We consider that the council's rationale for its proposed minimum rate structure is reasonable. We further consider that the council has undertaken adequate analysis to establish the minimum rate amounts given the complexity of merging 3 rating structures into one.

We also consider that the council's efforts to be more equitable in moving the burden of rates from Business General to Business Mall to reflect usage of rate funded services is reasonable.

2.3 Impact on ratepayers

In this section we look at the comparative impact on minimum rate payers in the former council LGAs, the relativities between the council's proposed minimum and ad valorem rates and how its minimum rates compare to neighbouring councils.

The council's consultant, Morrison Low also compared rates paid and services accessed across categories and observed:

- ▼ the business rating category contributes significantly more in rates than the benefits it accessed. The anomaly is in the sub-category of Business Mall as discussed above in section 2.2.2.

- ▼ residential ratepayers are under-contributing towards income however derive more benefit. The total rate income of the category is \$82.6 million yet the estimated equivalent ratepayer benefits is \$89.1 million^{xxi}.

Table 2.2 shows the council’s proposed harmonisation which will see an increase in the number of assessments on minimum rates resulting from:

- ▼ Ashfield previously having a base amount structure for residential rate payers
- ▼ Marrickville previously having no fixed amount for business rate payers.^{xxii}

The total number of residential assessments on minimum rates will rise from 21,596 to 30,945 under the new structure. Similarly, the total number of business assessments on the minimum rate will rise from 318 to 796 under the new structure.

Table 2.2 Inner West Council—harmonisation of minimum ordinary rates

Category	Total number of assessments	Current minimum or base rate (\$)	Number of assessment at minimum with current structure	Proposed minimum rate (\$)	Number of assessment at minimum under proposed rate
Residential					
Ashfield	16,214	727(B)	Base rate structure	850	8,618
Leichhardt	23,552	686(M)	6,501	850	7,690
Marrickville	33,221	710(M)	15,095	850	14,637
Total	72,988		21,596		30,945
Business					
Ashfield	831	820(B)	160	820	153
Leichhardt	1,710	686(M)	158	820	251
Marrickville	3,199	Ad Valorem	Ad Valorem	820	392
Total	5,739		318		796

a B denotes a base rate structure; M denotes a minimum rate structure. Business rates in Marrickville were previously based on an ad valorem rate only without a base or minimum rate.

Source: Inner West Council, *Application Part B*, pp. 9–10.

Table 2.3 compares the council’s estimated average rates between 2020-21 and 2021-22. We compared the council’s current and proposed minimum rates with its proposed average residential and business rates by former LGAs and calculated that:

- ▼ in the former Ashfield area, in 2021-22 the residential minimum rate will be around 30% lower than the average residential rate paid by ratepayers not on a minimum rate and the business minimum rate will be around 87% lower than the average business rate paid by ratepayers not on a minimum rate
- ▼ in the former Leichhardt area, the current minimum rate of \$686 (in 2020-21) is around 51% lower than the average residential rate (\$1,388) of ratepayers paying above the minimum rate and around 91% lower than the average business rate (\$7,568) of ratepayers paying above the minimum. By 2021-22 these will be 39% lower for residential and 85% lower for business ratepayers

- ▼ in the former Marrickville area, the current minimum rate of \$710 (in 2020-21) is around 23% lower than the average residential rate (\$928) of ratepayers paying above the minimum rate. By 2021-22, the residential relativity will be maintained at around 25% lower. There are no current business minimum rates to compare for the former Marrickville Council, however in 2021-22, the proposed minimum rate will be around 88% lower than the average business rate paid by business ratepayers not on the minimum rate.

Table 2.3 Comparison of minimum, residential and business rates

Category	Minimum rate (\$)		Average residential rate (\$)	
	2020-21	2021-22	2020-21	2021-22
Residential				
Former Ashfield	820 ^a		1,480	1,212
Former Leichhardt	686		1,388	1,385
Former Marrickville	710		928	1,129
Inner West	n/a	850		1,144
Business				
Former Ashfield	820 ^a		6,132	6,319
Former Leichhardt	686		7,568	5,602
Former Marrickville	Ad valorem		5,782	6,833
Inner West	n/a	820		5,980

a This is a Base amount not a minimum amount. It is included for completeness only.

Note: 2020-21 is included for comparison.

Source: Inner West Council, *Application Part A*, various worksheets.

We also compared the council's average rates with 4 other councils in the Sydney metropolitan area as shown in Table 2.4. Of these, 3 are amalgamated councils from OLG Group 3 that have applied for minimum rate increases in 2021-22. Sutherland Shire is included as it is another OLG Group 3 council although it is not an amalgamated council. It was approved a minimum rate increase in 2019-20.

We found that Inner West Council's proposed minimum rate is the second lowest among this group of councils. Its proposed minimum rate will be 3% lower than the average residential minimum rate and 6% lower than the average business minimum rate for these OLG Group 3 councils in 2024-25.

Table 2.4 Councils in the Sydney metropolitan area proposed minimum rates

Council	Residential (\$) 2024–25	Business (\$) 2024–25
Inner West	915	883
Bayside	844	844
Georges River	1,040	1,400
Canterbury-Bankstown	1,015	1,015
Sutherland Shire	1,014	1,014
Average	947	939
Proposed minimum rate variance from average	-12.2%	-11.3%

Note: For councils proposing minimum rate harmonisation from 1 July 2021 (e.g. Georges River and Inner West), we have assumed rate peg increase of 2.5% per annum in subsequent years.

Source: IPART calculations based on *Application Part A, Worksheet 2* for Bayside, Georges River, Canterbury-Bankstown, and Inner West. We calculated the Sutherland Shire minimum rate by escalating its reported minimum rate of \$923.40 by the rate peg for 2021-22 and assumed rate pegs for 2022-23 to 2024-25.

The council also indicated that it had commissioned a capacity to pay analysis and report to evaluate relative wealth and financial capacity. Further it looked at the financial vulnerability and exposure of different community groups within the LGA.^{xxiii}

It found that parts of the LGA including areas of Balmain, Stanmore and Leichhardt are areas of advantage characterised by very high levels of household income and home ownership. It also found that areas such as Ashfield and Marrickville are areas of relative disadvantage, characterised by average levels of household income and higher levels of vulnerable individuals that may be unemployed or facing housing stress.^{xxiv}

Consequently, the council has in place a range of policies to address and assist eligible ratepayers in financial hardship. This includes providing additional pensioner concessions through a voluntary pensioner rebate for eligible pensioners who have lived in the LGA for 10 years or more.^{xxv} The rebates are:

- ▼ 100% of the domestic waste management (DWM) charge for a maximum of one service only
- ▼ 100% of the stormwater levy.^{xxvi}

We note that while DWM charges are levied on top of rates, this rebate assists in relieving the total rate burden on ratepayers.

The council also noted that there is a rebate of \$75 for pensioners in the former Ashfield council who had not lived in the area for 10 years yet but had become pensioners in 2017-18.^{xxvii} We note this is only for Ashfield pensioners that were receiving this rebate in the 2017-18 financial year. The council notes that it will transition these ratepayers to the 10 year pension rebate when they have been resident ratepayers for a period of 10 years.^{xxviii}

The council has also indicated it has a Hardship Policy which allows it to provide rates relief to eligible ratepayers encountering difficulty or hardship due to an event or change in circumstances.^{xxix} In particular it includes:

- ▼ deferment of payment and relief from interest charges for pensioners, where they maintain instalments according to their agreed payment plan
- ▼ a COVID-19 policy that allows eligible residents and businesses impacted by the pandemic to enter into flexible formal arrangements that support their current situation without incurring interest charges.

2.3.1 Overall assessment of the impact on ratepayers

We found that the council demonstrated it met this criterion.

A comparison with other OLG Group 3 councils shows that despite the proposed increases, the council's minimum rate will be the second lowest in 2024-25 among its OLG group peers and other newly amalgamated councils that are also harmonising their minimum rates.

We also note that the council undertook a capacity to pay analysis. Where it has found disadvantage, the council has taken appropriate steps to assist ratepayers through its Hardship Policy. The council's Hardship Policy also assists those affected by the COVID-19 pandemic to manage their bills.

2.4 Consultation with the community

The council conducted extensive community consultation from 15 December 2020 to 7 February 2021.^{xxx} Its coverage of its proposed rate harmonisation was thorough and widespread and it adequately explained the reasons for its proposed rates re-distribution.

It used a variety of engagement methods to promote awareness of and obtain community views on its rate harmonisation. This included:

- ▼ Your Say Inner West project page
- ▼ promotion through media release, social media, e-news, website
- ▼ mail out to ratepayers
- ▼ translated material available on its website
- ▼ business chambers, networks, shopping malls where residents were directly engaged
- ▼ phone line (with voicemail) and email address for ratepayers to make enquiries
- ▼ Translation Interpretation Service for ratepayers in the top 5 community languages including Chinese simplified, Traditional Chinese, Italian, Greek and Vietnamese
- ▼ article in Inner West Council News—all residents.^{xxxi}

Outcomes from the council's consultation

The council reported it received a high rate of response to its engagement activities. It noted that the response from residential ratepayers was greater than the response from business ratepayers.

Some examples of the volume of responses it received include:

- ▼ 6,979 visitors to the Rates Harmonisation webpage with 806 document downloads and 1,693 online comments forms, 1,144 participants were from Marrickville compared to 335 from Leichhardt and 186 from Ashfield
- ▼ 11,378 unique visitors to its rates calculator
- ▼ 1,175 residents engaged through the Have your Say Survey that was posted out to their residence
- ▼ 1,634 residential ratepayers participated compared to only 46 business ratepayers
- ▼ 203 phone calls, 57 emails with 28 submissions received directly by post or email.^{xxxii}

The council reported that it responded to incoming correspondence and provided further feedback if requested. For example, it continuously updated its Webpage and FAQs throughout the process, and all direct questions/inquiries from ratepayers (CRM, email, telephone and voicemail) were responded to directly, to provide further clarification on its proposal.^{xxxiii}

2.4.1 Overall assessment of the council's consultation

We found that the council demonstrated it met this criterion.

We consider the council has clearly made the community aware of its proposed MR harmonisation, including the reasons for it and the expected outcome for ratepayers. The council also adequately sought and responded to community feedback.

2.5 Ratepayer submissions to IPART

IPART received two submissions during the consultation period from 1 December 2020 to 21 March 2021 in relation to Inner West Council's application.

The issues raised in these submissions were that:

- ▼ the rate rise is unfair, unreasonable and unaffordable. The increase would place a burden on the finances of pensioners. Pensions have not increased at a similar rate and any further increases in rates would pose a significant burden on finances meaning ratepayers would need to move out of the area
- ▼ the interest rate levied on rates in arrears is significantly higher than commercial interest rates. Further, the former Leichhardt council should waive the property rates for aged pensioners.

We have assessed the council's application against OLG's MR criteria as required, which are outlined in Appendix A.

We found that the council demonstrated that it has met the criteria for its proposed MR harmonisation, including because:

- ▼ in response to the Government requirement to harmonise rates, it has carefully considered how best to ensure fairness and equity in levying and collecting MR across the LGA. For example, its proposal will address the disproportionate rate burden between ratepayers paying minimum rates and ad valorem rates as well as residential and business minimum rate payers.
- ▼ the maximum rate of interest payable on overdue rates and charges is in accordance with section 566(3) of the *Local Government Act*, i.e., for the period 1 July 2020 to 31 December 2020 (inclusive) it will be 0.0% per annum and that the maximum rate of interest payable on overdue rates and charges for the period 1 January 2021 to 30 June 2021 (inclusive) will be 7.0% per annum. The interest rate has been set at 0.0% for the first half of the 2020-21 financial year in response to the financial impacts faced by the community as a result of the COVID-19 pandemic.
- ▼ the council provides a hardship policy to assist eligible rate payers to help manage their bills.
- ▼ its MR levels will be the second lowest among other OLG Group 3 councils, particularly in comparison to other amalgamated councils also undertaking rates harmonisation.
- ▼ its proposal is not intended to increase revenue overall, but will result in a revenue neutral position for the council.

A Minimum rate criteria

IPART will assess applications for minimum rates above the statutory limit against the following set of criteria (in addition to any other matters which IPART considers relevant):

1. **the rationale** for increasing minimum rates above the statutory amount,
2. **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 sub-category, and
3. **the consultation** the council has undertaken to obtain the community's views on the proposal.

It is the council's responsibility to provide sufficient evidence in its application to justify the minimum rates increase. 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.

Source: OLG, [Guidelines for the preparation of an application to increase minimum rates above the statutory limit](#)

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- i Inner West Council, *Application Part B*, p 3 and Inner West Council, *Minutes of Extraordinary Council Meeting*, 1 March 2021, p 1.
- ii Office of Local Government (OLG), [Guidelines for the preparation of an application to increase minimum rates above the statutory limit](#).
- iii *Ministerial Directions issued under section 218BC of the Local Government Act 1993 made on 18 May 2017 (as varied by the Determinations made on 17 October 2019, 7 February 2019 and 7 February 2020); Local Government Act 1993 s494(2); Local Government (Council Amalgamations) Proclamation 2016.*
- iv Section 548(3) in the *Local Government Act 1993* and clause 126 of the *Local Government (General) Regulation 2005*.
- v Inner West Council, *Application Part B*, p 3 and Inner West Council, *Minutes of Extraordinary Council Meeting*, 1 March 2021.
- vi Email to IPART, *Inner West Council*, 8 April 2021.
- vii Inner West Council, *Application Part A*, Worksheet 4.
- viii OLG, [Guidelines for the preparation of an application to increase minimum rates above the statutory limit](#).
- ix Inner West Council, *Minutes of Extraordinary Council Meeting*, 1 March 2021.
- x See Appendix A.
- xi Inner West Council, *Application Part B*, p 4.
- xii Inner West Council, *Application Part B*, p 4.
- xiii Inner West Council, *Application Part A*, Worksheet 2.
- xiv Inner West Council, *Application Part B*, p 5.
- xv Inner West Council, *Application Part B*, p 5.
- xvi Morrison Low, *Inner West Council, Rates Harmonisation Briefing Paper*, April 2019; Morrison Low, *Inner West Council, Harmonised Revenue Policy*, 3 November 2020 and Morrison Low, *Inner West Council, Rates Benefit and Service Pricing Report Revised*, November 2020
- xvii Inner West Council, *Application Part B*, p 7.
- xviii Inner West Council, *Application Part B*, p 7.
- xix Inner West Council, *Application Part B*, p 7.
- xx Inner West Council, *Application Part B*, p 6.
- xxi Morrison Low, *Inner West Council, Rates Benefit and Service Pricing Report Revised*, November 2020, p 2.
- xxii Inner West Council, *Application Part B*, pp 9–10.
- xxiii Inner West Council, *Application Part B*, p. 14.
- xxiv Inner West Council, *Application Part B*, p. 14.
- xxv Inner West Council, *Application Part B*, p. 15.
- xxvi Inner West Council, *Application Part B*, p. 15.
- xxvii Inner West Council, *Application Part B*, p. 15.
- xxviii Email to IPART, *Inner West Council*, 8 April 2021.
- xxix Inner West Council, *Application Part B*, p 15.
- xxx Inner West Council, *Application Part B*, p 17.
- xxxi Inner West Council, *Application Part B*, p 18.
- xxxii Inner West Council, *Engagement outcomes report*, pp.3–17
- xxxiii Email to IPART, *Inner West Council*, 8 April 2021.