City of Vincent

Differential Rates for Council Rates 2026/27

CITY OF VINCENT

2026/27

Statement of Objects and Reasons for the Differential Rates & Minimum Payments

Differential Rates and Minimum Payments for 2026/27:

In accordance with Section 6.33 of the Local Government Act 1995, the City has adopted differential rates and minimum payments on rateable properties.

Council Considerations

Rates levied in the 2026/27 budget provides for the shortfall in income required to enable the City of Vincent to provide the necessary works and services in the 2026/27 Financial Year, after taking into account all non-rate sources of income.

The Gross Rental Value (GRV) for the rateable property is determined by Landgate on behalf of the State Government. The General Rate reflects the proportionate allocation of the City's budget deficiency, excluding rates growth, across the total GRV for Vincent Properties.

$$General\ Rate = \frac{Budget\ Deficiency\ (excluding\ rates\ growth)}{Total\ GRV\ for\ Vincent\ Properties}$$

$$General\ Rate = \frac{\$\ 49{,}343{,}454}{\$710{,}341{,}712}$$

$$General\ Rate = 0.06946439$$

Rationale for differential rating categories

According to section 6.33 of the *Local Government Act 1995* differential general rates are imposed on the following characteristics:

- The purpose for which the land is zoned; and
- A purpose for which the land is held or used; and
- If the land is vacant.

City of Vincent

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The table below details the differential rates for the 2026/27 financial year:

Rating Category	Rate in dollar	Minimum rates
Residential	0.06477315	$1,685.55
Vacant	0.12900000	$1,794.97
Other	0.07146508	$1,700.00
Short-term rental Accommodation	0.07772778	$1,850.00

The GRV is multiplied by the rate in dollar to determine the rates levy for each property.

The following reflects the Objects and Reasons for each differential rating category:

Residential Category:

The *Residential* rate imposes a differential rate on land primarily used for residential purposes.

This rating category reflects the level of rating required to raise the necessary revenue for Council to operate efficiently and provide the diverse range of services. The rate in the dollar has been set at or about the general rate, on the basis that residential properties represent 76% of the total gross rental value of all properties in Vincent and therefore they will make a reasonable contribution to the cost of local government services and facilities.

Short-term rental accommodation (STRA) Category:

The *Short-term rental accommodation* rate imposes a differential rate on land that is wholly or partly used or zoned for un-hosted short term rental accommodation purposes.

The City of Vincent introduce a differential rate for un-hosted Short Term Rental Accommodation (STRA) properties to support the equitable and sustainable delivery of local government services.

STRA properties typically place greater demand on infrastructure and services due to higher occupant turnover, including increased waste generation, use of public amenities, and pressures on parking and local amenity. They also require additional regulatory oversight, resulting in higher administrative and compliance costs.

The differential rate ensures these properties more fairly contribute to the additional costs they generate, rather than these being borne by standard residential ratepayers.

Vacant Category:

The *Vacant* rate is imposed on vacant, uninhabitable, or undeveloped properties that are zoned Residential, Mixed Use, Local Centre, District/Regional Centre, Special Use, and Commercial.

The higher rate in the dollar is applied to encourage the timely development of vacant land, improving the City's streetscape, promoting efficient land use, and supporting both housing supply and the growth of business infrastructure that contributes to the local economy.

The rate in the dollar also reflects the additional costs associated with managing vacant land, including compliance and monitoring activities, fire hazard management, illegal dumping and anti-social behaviour.

Other Category:

The *Other* rate is imposed on non-residential properties that are used for commercial or industrial purposes.

Examples of properties that fall within this category are retail shops, storerooms, car bays, advertisements, wholesalers, warehouses, offices, service stations, hotels, taverns and properties generally used for business purposes.

The objective for minimum rating:

A minimum rate is applied to all differential rate categories within the City of Vincent.

The purpose of the imposition of minimum payment is to ensure that every ratepayer makes a reasonable contribution to the rate burden and recognises that every property receives a minimum level of benefit from works and services provided throughout the City. By adopting a minimum rate, Council takes this benefit into consideration.

For further information:

Enquires can be made to the City of Vincent Rates Department on (08) 9273 6000 or email mail@vincent.wa.gov.au.