



City of
Kalgoorlie
Boulder



Objects and Reasons for Differential Rating

2026-2027 Financial Year

In accordance with Sections 6.33 and 6.36 of the *Local Government Act 1995 (WA)* the City is required to publish its Objects and Reasons for implementing differential general rates.

Objective for rates in 2026-27

The objective of the proposed rates and charges in the 2026-27 budget is to provide for the net funding shortfall in Council's Operational and Capital Program for 2026-27.

The annual revenue required from rates has been integrated into the City's comprehensive Planning and Reporting Framework, which includes the following Strategic Plans:

- Long Term Financial Plan 2025-2035
- Strategic Community Plan 2025-2035
- Corporate Business Plan 2025-2029

These Strategic Plans can be viewed on the City's website. Click the link to access the documents: [Publications - Strategic Documents](#):

Rating Strategy

The City's rating strategy is guided by the following principles

- Objectivity – rates are based on land characteristics such as zoning and use;
- Fairness and Equity – Ratepayers contribute in proportion to the level of benefit and demand placed on services;
- Consistency – Similar properties are treated similarly;
- Transparency – Clear and open communication of how rates are determined; and
- Administrative Efficiency – Practical and effective implementation.

The amount required to be raised from rates is determined by subtracting all other revenue sources; including fees, charges, grants, and other income—from the total cost of delivering services and maintaining assets.

Valuations and rating method

The Local Government Act specifies that where land is used predominantly for rural purposes, the rates levied shall be based on its unimproved value (UV); and where land is used predominantly for non-rural purposes, the rate levied shall be on its gross rental value (GRV).

The City uses a combination of gross rental values and unimproved valuations in its calculation of annual rates. Landgate values all properties of the State independently.

Properties rated under the following categories are valued at different intervals:

1. Gross Rental properties: every three years, effective from 1 July.
2. Unimproved properties: annually, effective from 1 July

Rates are calculated by multiplying the rate in the dollar by the applicable valuation.

Example:

$$\text{GRV } \$32,000 \times \text{Rate in the Dollar } \$0.056939 = \$1,822.05$$

(Different Rate in the Dollars are set for Residential, Commercial, Mining, etc)

Due to changes in property valuations, the rates levied on individual properties may vary from year to year, regardless of Council's adjustment to the rate in the dollar.

Differential General Rating

Section 6.33 of the *Local Government Act 1995* permits Council to impose differential rates based on the characteristics of land, including its zoning, predominant use, and whether the land is vacant.

Differential rating provides Council with the flexibility to apply rates in a manner that reflects the varying demand placed on infrastructure and services by different property types. This approach supports a fair and equitable distribution of the rate burden across the community, ensuring that all ratepayers make a reasonable contribution toward the cost of local government services and facilities.

Under this framework, properties are rated according to their primary use. For example, commercial and industrial properties typically generate higher traffic volumes, including heavy vehicle movements, and place greater demand on infrastructure such as roads, drainage, and parking. As a result, these properties contribute at a higher level than residential properties, which generally have lower intensity of use.

In accordance with section 6.33 of the Act, differential general rates may be imposed according to any, or a combination, of the following characteristics:

- (a) The purpose for which the land is zoned under a local planning scheme in force under the Planning and Development Act 2005.
- (b) The predominant purpose for which the land is held or used as determined by the local government.
- (c) Whether or not the land is vacant land; or
- (d) Any other characteristic or combination of characteristics prescribed.

2026/27 Proposed Differential Rates and Minimum Payments

Rating Categories	Rate in Dollar (cents)	Minimum Payment \$
Gross Rental Values		
GRV Residential	0.056939	1,239
GRV Commercial / Industrial	0.085846	1,239
GRV Accommodation	0.107597	1,440
GRV Mining	0.113878	1,440
Unimproved Values		
UV Pastoral/Other	0.102709	386
UV Mining	0.205199	482

Minimums

Section 6.35 of the Act allows Council to impose a minimum rate, which may not apply to more than 50% of rateable properties within a rating category.

Every property, regardless of size, value, and use, receives some minimum level of benefit from the City's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure.

The setting of minimum payments within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.

Differential Rating Categories

GRV Residential

Means any land that is predominantly used for:

- Single and multiple dwellings, where the land is zoned Residential and approved under the City of Kalgoorlie-Boulder Local Planning Scheme;
- or**
- Vacant land that is zoned Residential under the City of Kalgoorlie-Boulder Local Planning Scheme.

Object: The object of this differential rate is to apply a base rate to residential properties that are used for non-commercial purposes.

Reasons: This category reflects:

- The level of revenue required to enable the City to operate efficiently and provide the broad range of services, programs, and infrastructure required to support residential communities; and
- The City's strategic objective to encourage and support residential development within townsites.

The City is committed to the sustainable management of community and infrastructure assets through the funding of renewal and replacement programs. These include, but are not limited to:

- Road resealing programs;
- Development and renewal of footpath networks;
- Refurbishment of public ablution facilities; and
- Ongoing building and asset maintenance programs.

Rate: The proposed rate in the dollar for this category is \$0.056939, with a minimum payment of \$1,239.

The minimum rate ensures that all ratepayers contribute a reasonable amount towards the provision of basic services and infrastructure.

GRV Commercial / Industrial

Means any land that is:

- Used for commercial or industrial purposes, or zoned for such use under the City of Kalgoorlie-Boulder Local Planning Scheme, including (but not limited to): Central Business District (CBD), commercial and business precincts, service commercial zones, mixed use zones, shopping centre zones, industrial development, general industry and light industry zones, and leased land (within and outside the townsite boundary);

or

- Privately owned land used for commercial accommodation purposes, including (but not limited to): holiday accommodation, hotels, motels, lodges, boarding houses, accommodation villages, and short-stay accommodation (including Airbnb-style premises);

or

- Vacant land that is zoned Commercial, Industrial or Mixed Use under the City's Local Planning Scheme;

or

- Land that does not meet the criteria of any other GRV differential rating category.

Object: The object of this differential rate is to apply a fair and equitable rate to land used for commercial and industrial purposes; and raise revenue to fund the provision, maintenance and renewal of infrastructure and services required to support these properties; and to ensure that properties that generate or support higher levels of economic activity contribute appropriately to the costs of local government services and infrastructure.

Reasons: In accordance with section 6.33 of the *Local Government Act 1995*, Council considers it appropriate to apply a higher differential rate to commercial and industrial land for the following reasons:

- Commercial and industrial properties typically place a greater demand on local infrastructure, including roads, drainage, and parking facilities;
- These properties generate increased traffic movements, including heavy vehicle usage, leading to higher maintenance and renewal costs;
- There is a greater requirement for regulatory and compliance services, including planning, building, environmental health, and ranger services;
- Enhanced infrastructure and amenity are required within commercial and industrial areas, including street lighting, streetscaping, and landscaping;
- Additional environmental management measures are required in some industrial areas, including dust mitigation and land management controls;
- The cost to service these properties is higher than for residential land, justifying a higher rate in the dollar; and

The differential rating structure ensures that the rate burden is distributed in a manner that reflects the level of benefit received and the cost of services provided.

Rate: The proposed rate in the dollar for this category is \$0.085846, with a minimum payment of \$1,239.

The minimum rate ensures that all ratepayers contribute a reasonable amount towards the provision of basic services and infrastructure.

GRV Accommodation

Means any land that contains approved Transient Workforce Accommodation (TWA) facilities or is zoned tourism and is approved and predominantly used for the provision of large-scale short-stay or FIFO accommodation, under the City of Kalgoorlie-Boulder Local Planning Scheme, including (but not limited to):

- Hotels and motels, Caravan parks, Tourist developments, Tourism resorts and other similar forms of large-scale accommodation;

or

- Is vacant land that has development approval and is zoned Tourism under the City's Planning Scheme.

Object: The object of this differential rate is to ensure the equitable distribution of rates between permanent residents and non-resident populations; and apply an appropriate rate to land used predominantly for short-stay and transient accommodation purposes; and raise revenue to fund the provision, maintenance and renewal of infrastructure and services required to support a high turnover, non-resident population.

Reasons: In accordance with section 6.33 of the Local Government Act 1995, Council considers it appropriate to apply a higher differential rate to accommodation-based land uses for the following reasons:

- Transient workforce and visitor accommodation results in a significant non-resident population that utilises local infrastructure and services but does not contribute through residential rating;
- These properties accommodate a high concentration of occupants on relatively small land areas, resulting in increased intensity of use of infrastructure and community assets. There is increased demand on local government services, including waste management, road networks and transport infrastructure, community facilities and public amenities and regulatory, health and compliance services; and
- These developments often operate on a commercial scale, generating income and functioning similarly to commercial enterprises and the level of service required to support these properties is greater than that required for standard residential land.

This category consolidates transient workforce accommodation and other large-scale accommodation with a predominant short-stay use. A higher differential rate is therefore considered appropriate to reflect the cost of servicing and impact on infrastructure.

Rate: The proposed rate in the dollar for this category is \$0.107597, with a minimum payment of \$1,440.

The minimum payment ensures that all ratepayers make a reasonable contribution towards the provision of basic services and infrastructure.

GRV Mining

Means any land:

- With mining leases that contain improvements and are located within the City's townsite boundaries;
- or
- That is predominantly used for the purpose of resource processing;
- or
- That is predominantly used for supporting a transient workforce.

Properties classified as GRV Mining are typically of State or Regional significance. Many are subject to legacy State Agreement Acts and have had their method of valuation changed from UV to GRV, often with prescribed or restricted valuation methodologies.

Object: The object of this differential rate is to apply Council rates to income-producing facilities, in order to raise revenue to fund the cost of infrastructure, asset renewal, and services provided to these properties and locations.

Reasons: This category reflects:

- The impact on the utilisation of urban and rural infrastructure, particularly due to heavy transport movements and increased traffic volumes associated with resource sector operations; and
- The fact that these properties have access to, and benefit from, the full range of Council services and facilities.

Rate: The proposed rate in the dollar for this category is \$0.113878, with a minimum payment of \$1,440.

The minimum rate ensures that all ratepayers make a reasonable contribution towards the provision of basic services and infrastructure and road networks.

UV Pastoral / Other

Means any land:

- That is held under a pastoral lease granted under the *Land Act 1933* (repealed);
or
- That is held under a pastoral lease issued or renewed under the *Land Administration Act 1997* (administered by the Department of Lands);
or
- That is predominantly used for pastoral purposes, as defined under the *Land Administration Act 1997*;
or
- That comprises miscellaneous land uses located outside the townsite boundary (e.g. telecommunications infrastructure such as towers) and is zoned rural under the City of Kalgoorlie–Boulder Town Planning Scheme.

Object: The object of this differential rate is to establish the base rate against which all other UV-rated properties are assessed. Revenue raised is used to fund rural infrastructure and services, in addition to the broader City services, facilities, and infrastructure that are available to properties within this category.

Reasons: This category applies a lower rate than UV Mining to reflect:

- The comparatively lower intensity of infrastructure use and demand generated by pastoral activities; and
- The level of revenue required to efficiently provide rural infrastructure, services, and maintenance, while still allowing access to urban services, programs, and facilities provided by the City.

Rate: The proposed rate in the dollar for this category is \$0.102709, with a minimum payment of \$386

The minimum rate ensures that all ratepayers make a reasonable contribution towards the provision of basic services and infrastructure, including road networks.

UV Mining

Means any land:

- Comprising Mining Leases, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Licences for Gold, and Miscellaneous Licences (for all approved purposes) granted under the *Mining Act 1978*, and issued by the Department of Mines, Industry Regulation and Safety, where the land is determined to be rateable;
or
- That is predominantly used for the purpose of stockpiling associated with mining operations;
or
- That does not meet the characteristics of any other UV differential rating category.

This category represents an amalgamation of the former UV Mining, UV General Purpose Leases, and Exploration and Prospecting differential rating categories.

Object: The object of this differential rate is to raise revenue that reflects the impact of mining and resource sector activities on the City.

Reasons: This category reflects:

- The significant impact on the utilisation of both urban and rural infrastructure caused by heavy vehicle movements and increased traffic volumes associated with mining operations; and
- The substantial investment required by the City of Kalgoorlie-Boulder in road and drainage infrastructure to service remote mining areas.

These impacts result in increased maintenance requirements, higher renewal costs, and the need for more frequent intervention to maintain acceptable levels of serviceability across the road network.

Rate: The proposed rate in the dollar for this category is \$0.205199, with a minimum payment of \$482.

The minimum rate ensures that all ratepayers contribute a reasonable amount towards the provision of basic services and infrastructure, including road networks.

1. Important Note

Council is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification. Where any adopted rate or minimum payment has been modified from that advertised, there is no requirement to give further local public notice.

2. Invitation for Submissions

Section 6.36 (3)(b)(ii) of the Local Government Act 1995 (WA) requires the Council to invite submissions from electors and ratepayers in respect of the rates and minimum payments proposed for the differential general rating categories.

Submissions should be addressed to:

Chief Executive Officer
City of Kalgoorlie-Boulder
P O Box 2041
BOULDER WA 6432

Alternatively, by email to: mailbag@ckb.wa.gov.au or lodged online by completing the submission form available on the City's website at ckb.wa.gov.au.

All submissions are to be received no later than 4.30pm, 19 June 2026.

A report will be prepared on submissions, if any, and present to a Council Meeting at a date to be advertised.

All enquiries to be directed by telephone to 08 90219654 or email rates@ckb.wa.gov.au.

Mal Osborne

Acting Chief Executive Officer



P.O Box 2042, Boulder WA 6432

577 Hannan Street, Kalgoorlie WA 6430

Tel: (08) 9021 9600

Email: mailbag@ckb.wa.gov.au www.ckb.wa.gov.au

This information is available in alternative formats on request.

Please contact The City of Kalgoorlie-Boulder on (08) 9021 9600 for further details.