

Attachment A - Calculation of permitted increase in rates income for 2020/21

CURRENT RATES STRUCTURE 2019/20 – NOTIONAL INCOME (USING 01/07/2016 LAND VALUES)

Rate Type	Category	Sub-Category	19/20 Notional		Rate Yield	% Total
			Minimum rate	AD Valorem Amount		
Ordinary	Residential	City and Suburbs	\$ 698.00	0.0082346	\$ 25,123,224	57.3%
Ordinary	Residential	Villages	\$ 262.00	0.00551	\$ 477,152	1.1%
Ordinary	Residential	Other	\$ 313.00	0.0062007	\$ 1,726,151	3.9%
Ordinary	Business	City and Suburbs	\$ 669.00	0.015474	\$ 11,366,996	25.9%
Ordinary	Business	Villages and Rural	\$ 111.00	0.0069413	\$ 140,671	0.3%
Ordinary	Farmland		\$ 302.00	0.0037664	\$ 4,992,042	11.4%
					\$ 43,826,236	100.0%
Rate Type	Category	Sub-Category	Minimum rate	AD Valorem Amount	Rate Yield	% Total
SRV-Levee Upgrade	Residential	City and Suburbs	N/A	0.0003343	\$ 978,981	60.4%
SRV-Levee Upgrade	Residential	Villages	N/A	0.0002204	\$ 17,480	1.1%
SRV-Levee Upgrade	Residential	Other	N/A	0.0002489	\$ 69,052	4.3%
SRV-Levee Upgrade	Business	City and Suburbs	N/A	0.0006225	\$ 5,476	0.3%
SRV-Levee Upgrade	Business	Villages and Rural	N/A	0.0002784	\$ 456,226	28.2%
SRV-Levee Upgrade	Farmland		N/A	0.0000708	\$ 93,391	5.8%
					\$ 1,620,606	100.0%
					\$ 45,446,842	
					2.60%	\$ 1,181,618
					Add Rateable to Exe	12304
					Less Exempt to Rate	-1029
					Add catchup	\$ 17,803.00
			20/21	Permissible Income		46,657,538

DEFINITIONS – Local Government Act 1993, Section 509:

Notional Income:

The "**notional general income of a council for the previous year**" is the amount that would have been derived if the same rates and charges as were made to produce the general income for that previous year had been so made but, in the case of rates, had been made in respect of:

- the valuations of rateable land in the council's valuation record applicable as at 1 July in that previous year and required under this Act to be used in that previous year for the making and levying of rates (not including valuations of those parcels of rateable land for which supplementary valuations referred to in paragraph (b) have been furnished), and
- supplementary valuations of rateable land having the same base date as those valuations and furnished to the council under the [Valuation of Land Act 1916](#) during that previous year, and
- any estimates of increase in value of rateable land that are provided to the council under [section 513](#) in respect of that previous year.

Permissible Income (Maximum general income):

A council must not make rates and charges for a year so as to produce general income of an amount that exceeds the notional general income of the council for the previous year as varied by the percentage (if any) applicable to the council under section 506, 508(2) or 508A for the year for which the rates and charges are made, except as provided by section 511 or 511A.