

REVENUE & RATING PLAN 2021-2025

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1. Purpose

The *Local Government Act 2020* (LGA 2020) requires each council to prepare a Revenue and Rating Plan (the Plan) to cover a minimum period of four years following each Council election. The Plan establishes the revenue raising framework within which Council proposes to work.

The purpose of the Plan is to determine the most appropriate and affordable revenue and rating approach for Greater Shepparton City Council (Greater Shepparton) in conjunction with other income sources will adequately finance the objectives in the Council Plan.

The Council Plan operates under three financial principles: Deliver a financially sustainable budget, responsible maintaining of existing assets and responsible borrowing.

The Plan is an important part of Council's integrated planning framework. Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budget and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework



The Plan will explain how Council calculates both the rates and non-rates revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, the Plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 1989* (LGA 1989) to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that the Plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

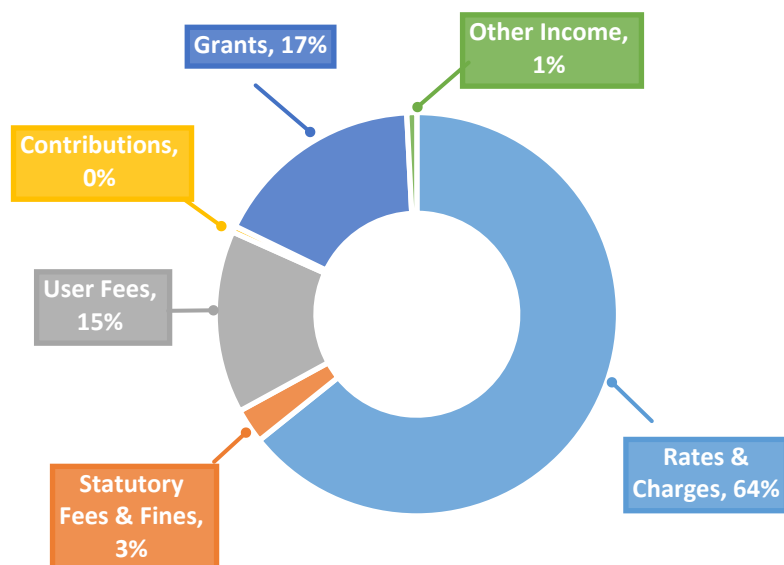
2. Introduction

Council provides and maintains a number of services and facilities to the local community, and in doing so must collect revenue to cover the cost of providing and maintaining these services and facilities.

Council's revenue and funding sources include:

- Rates and Charges, including waste charges;
- Statutory Fees and Fines;
- User fees;
- Contributions, cash and non-cash from other parties;
- Grants from other levels of Government;
- Other income, such as interest on investments

The graph below shows a breakdown of Council's proposed operating income for 2021/2022.



Rates are the most significant revenue source for Council and in 2021/2022 makes up 64% of its annual income.

The introduction of the Fair Go Rates System (rate capping) has provided substantial financial challenges to Council's long term financial sustainability and continues to restrict Council's ability to raise revenue to maintain service delivery levels and invest in community assets.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. As an example, fees connected with a statutory planning service are set by State Government statute and are commonly known as statutory fees. In these cases, Council usually has no control over service pricing. However, for some services, Council can set a fee or charge and will set that fee based on the principles outlined in the Plan. These are considered discretionary fees. As an example, fees payable for the use of child care facilities.

Council revenue can also be affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services and for a fixed period, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions.

All avenues are pursued to obtain external grant funds for prioritised works and projects. Similarly, Council actively seeks to grow its own-sourced revenue outside of rates to provide additional funding for both service delivery and infrastructure projects to reduce the burden on ratepayers.

3. Community Engagement

Community engagement was sought via the Shaping Greater Shepp website, which included a presentation on how and why a Revenue and Rating Plan is developed, along with three rates calculators to compare different rating structures and a survey for respondents to provide feedback on key points of the Plan. There were also two public information sessions held where community members could attend.

The rates calculators that were available as part of the engagement allowed the community to compare a rating structure based on a uniform rate (no differentials), current differentials with a municipal charge and current differentials without a municipal charge. This allowed ratepayers to enter their own Capital Improved Value to understand the impacts of the various rating tools available.

4. Rates and Charges

Rates are a property tax that allows Council to raise revenue to fund essential public services to the municipal population. Important to note, it is a taxation system and not a value proposition, which includes flexibility for council to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness for all ratepayers.

The Plan does not consider the total amount of revenue to be raised, only the share contributed by each property. The total rate revenue is determined in the annual budget process and in accordance with the Fair Go Rates system. The Fair Go Rates system caps the increase to the total revenue Council can generate from general rates and a municipal charge (if applicable). Each year the Minister for Local Government declares the rate cap which can be applied.

The introduction of the Fair Go Rates System has brought a renewed focus and challenge to Council's long-term financial sustainability. Optimising service delivery levels and maintaining community assets remain key priorities for Council.

Due to the Victorian Government's Rating System Review, at the time this Plan was developed Part 8 - Rates and Charges on Rateable Land of the LGA 1989 had not been written into the LGA 2020. Therefore, the Act which governs rates and charges at the time of publication is the LGA 1989.

4.1 Rating Legislation

In accordance with the LGA 1989 Council may declare the following rates and charges:

- General Rates under Section 158;
- Municipal Charge under Section 159;
- Service rates and charges under Section 162;
- Special rates and charges under Section 163.

Council has adopted a rating structure comprised of three key elements as below:

- General Rates – Based on the Capital Improved Value of a property;
- Municipal Charge – A 'minimum rate' per eligible property;
- Waste Service Charge – a charge for waste/recyclables and organics service in accordance with Council's Kerbside Landfill, Recycling and Organic Waste Collection Policy.

In raising rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the LGA 1989 provides Council with three options of which valuation base it can utilise: Site Value, Capital Improved Value (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's structure regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the LGA 2020.

Section 94 of the LGA 2020 states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) and it is to include:

- the total amount that the Council intends to raise by rates and charges;
- a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- a description of any fixed component of the rates, if applicable;
- if the Council proposes to declare a uniform rate, the matters specified in section 160 of the LGA 1989;
- if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the LGA 1989.

Section 94 also states that Council must ensure that, if applicable, the budget also contains a statement:

- that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

In 2019 the Victorian State Government commenced a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

4.2 Rating Principles

There are several good practice taxation principles to be considered with developing a rating structure as outlined below, and the challenge for Council is to determine an appropriate balance of competing considerations:

- *Efficiency* - Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

The efficiency of a tax also relates to the cost of administration. A rating system should be administratively efficient, in the sense that it should provide required income to council without being consumed by administrative costs.

- *Simplicity* - The taxation principle of simplicity revolves around how easily the system can be understood by the public and the ease of administration.
- *Equity* - Equity has two broad sub-categories in its application to rates:
 - a) Horizontal equity: in which ratepayers with similar property values should pay similar rates; and
 - b) Vertical equity: embraces the view that those with more, or who are better off, pay more tax than those who are worse off. This primarily applies to income tax assessment in distributing the tax burden.
- *Benefit* - Rates are a tax used to finance a number of services and facilities provide by Council to the local community, not necessarily in direct relation to user benefit, but ultimately to benefit the community as a whole. In this respect, rates are a general purpose levy not linked to user pays principles. Other charges such as waste services are linked to costs associated with the service.
- *Capacity to Pay* - Its measurability may be either determined by wealth or income. In the case of local government rating, it is determined that the value of the property reflects wealth, rather than the actual income of the ratepayer.

Past consultation has shown that the community want a rating structure that is fair and easy to understand. This is evidenced by the outcomes of the rating structure review for the 2018/2019 financial year, where 74% of respondents voted to reduce eleven differentials to four at the percentages they are today.

Council reviews rates annually which involves analysing the movement in property valuations, the percentage of rates contributed by each rating differential, the impact of the municipal charge and the effect on the above rating principles should any, all or none of these factors be changed. Council endeavours to provide stability to ratepayers by not dramatically changing the rating structure from one year to the next on a regular basis.

4.3 Property Valuation Base

LGA 1989 allows Council to elect one of three options to utilise as the valuation base for rating purposes. They are:

- *Capital Improved Value* – Value of the land and improvements on the land
- *Site Value* – Based on the value of the land only.
- *Net Annual Value* – Rental valuation based on Capital Improved Value

4.3.1 Capital Improved Value (CIV)

CIV is the most commonly used valuation base by Victorian local governments. It is relatively easily understood by ratepayers as it generally equates to the market value of the property.

Advantages of using CIV

1. CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and Net Annual Value.
2. With the increased frequency of valuations (now undertaken annually) the market values are more predictable.
3. The concept of the market value of property is more easily understood with CIV rather than Site Value or Net Annual Value.
4. Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
5. The use of CIV allows Council to apply differential rates which greatly adds to Council’s ability to equitably distribute the rating burden based on ability to afford council rates.

Disadvantages of using CIV

1. The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

4.3.2 Site Value (SV)

With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of SV in Greater Shepparton would cause a shift in rate burden from the commercial/industrial and residential sectors onto the farming sector, and would hinder Council's objective of a fair and equitable rating system. It is difficult to see an equity argument being served by the implementation of SV as the valuation base in Greater Shepparton.

4.3.3 Net Annual Value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value and is harder to understand.

4.4 Recommended Property Valuation Base

In choosing a valuation base, Council must decide on whether they wish to adopt a differential rating structure (different rates in the dollar for different property categories) or a uniform rating structure (same rate in the dollar regardless of property categories). If Council was to choose the former, under the LGA 1989 it must adopt either of the CIV or NAV valuation base.

On the basis that the calculation of CIV is easy to understand, it allows Council to raise rates by the application of rating differentials (discussed below) and the advantages listed above, it is recommended that Greater Shepparton City Council continue to use Capital Improved Value as the property valuation base for rating purposes.

4.5 Property Valuations

The *Valuation of Land Act 1960* is the principal legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Greater Shepparton applies a CIV to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principle of valuing land for its highest and best use at the relevant time of valuation.

There is a common misconception that as property values rise Council receives a 'windfall gain' of additional revenue, this is not so. Revaluation may result in the redistribution of the rates burden, not additional income. The total income generated from rates revenue is determined by the annual budget process and is based on the Fair Go Rates System as discussed earlier.

4.6 Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and applying Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality.

4.7 Objections to Property Valuations

Under Part 3 of the *Valuation of Land Act 1960* an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) can be lodged within two months of the issue date (Date of Notice) on the original or amended (supplementary) Valuation, Rate and Charge Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the property. A property owner must lodge their objection to the valuation or the AVPCC in writing to either Greater Shepparton or online direct to the Victorian Valuer-General's contracted valuer's website.

Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

4.8 Rating Differentials

Council is able to distribute the rate burden fairly between different groups of ratepayers, through different “rates in the dollar” for each class of property by utilising a differential rating structure and CIV as the valuation base.

Section 161(1) of the LGA 1989 outlines the requirements relating to differential rates, which include:

1. A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
2. If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Councils functions and must include the following:
 - i. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
 - ii. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council’s district).
 - iii. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once Council has declared a differential rate for any land it must:

1. Specify the objectives of the differential rates
2. Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the LGA 1989 and LGA 2020.

The general objectives of each of the differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

The money raised by each differential will be applied to the items of expenditure described in the Annual Budget for Council. The level of rate in each differential provides an appropriate contribution to Council’s budgeted expenditure, having regard to the characteristics of the land.

4.8.1 GENERAL LAND

Definition:

General land is land that meets one or more of the following criteria:

- Is land not defined as Farm, Commercial/Industrial or Derelict Land;
- Has a dwelling that is primarily used for residential purposes;
- Is vacant land that's best use is classified as suitable for the erection of a dwelling that will primarily be used for residential purpose;
- Is vacant land that has an approved building permit for a structure that will primarily be used for residential purpose;
- Is vacant land that would be best used for future residential subdivision;
- Is assigned an Australian Valuation Property Classification Code which correlates to a Residential land use classification for the purpose of administering the Fire Services Property Levy.

Objective:

To ensure that Greater Shepparton has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Level of Rate:

100% of the General Rate

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.

4.8.2 FARM LAND

Definition:

Farm land is land that meets one or more of the following criteria:

- Is land not defined as General, Commercial/Industrial or Derelict Land;
- Is not less than 2 hectares in area;
- Is used primarily for grazing (including agistment), dairying, animal-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing, growing of crops or any combination of those or similar activities; and
- Is used by a business –
 1. That has significant and substantial commercial purpose or character,
 2. That seeks to make a profit on a continues or repetitive basis from its activities on the land,
 3. That is making a profit, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
- Is assigned an Australian Valuation Property Classification Code which correlates to a Primary Production land use classification for the purpose of administering the Fire Services Property Levy.

Objective:

The objective of this differential is to recognise that the operations on Farm land may involve large properties which have significant value. Agricultural producers are unable to pass on increases in costs like other businesses and their profitability is affected by weather and international markets, which can lead to their income is more susceptible and fragile than many other businesses.

To ensure that Greater Shepparton has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the rate in the dollar declared for defined Farm land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain dairying, fruit growing and agriculture as a major industry in the municipal district, to facilitate the longevity of the sector and achieve a balance between providing for municipal growth and retaining the important dairying, fruit growing and agricultural economic base.

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Level of Rate:

90% of the General Rate

Geographic Location:

Wherever located with the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.

4.8.3 COMMERCIAL/INDUSTRIAL LAND

Definition:

Commercial/Industrial land is land that meets one or more of the following criteria:

- Is land not defined as General, Farm or Derelict Land;
- Is used primarily for, or is capable of use primarily for the sale of goods or services or other commercial purposes;
- Is used primarily for, or is capable of use primarily for industrial purposes, including but not limited to manufacturing, processing, storing, repairing, servicing machinery such as motor vehicles, boats, tractors and aeroplanes;
- Is unimproved or unoccupied land that's best use is classified as being suitable for the sale of goods or services or other commercial purposes;
- Is unimproved or unoccupied land that's best use is classified as being suitable for industrial purposes;
- Is assigned an Australian Valuation Property Classification Code which correlates to a Commercial or industrial land use classification for the purpose of administering the Fire Services Property Levy.

Objective:

The objective of this differential is to recognise both the tax deductibility of rates and the income generating capacity for commercial and industrial properties that is not available to the General land properties. This also recognises that Farm Land, by comparison, generally needs a larger land area to produce the same income and has a relatively lower capacity to pay.

The commercial and industrial properties of Greater Shepparton benefit from ongoing investment by Council in services and infrastructure.

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Use of Rate:

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Level of Rate:

205% of the General Rate

Geographic Location:

Wherever located with the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.

4.8.4 DERELICT PROPERTY

Definition:

Derelict property is any property that is in such a state of disrepair that prohibits it from being occupied on a daily basis for living or working in, for a continuous 12 month period.

A state of disrepair is defined by one or more of the following characteristics:

- The building or land is destroyed, decayed, deteriorated, or fallen into partial ruin especially through neglect or misuse. This may include but not limited to excessive dirt, peeling paint, broken windows, elements of the façade or advertising signs; loose or broken fittings, fixtures; or faulty lighting
- The building or land that constitutes a danger to health or property. This may include but limited to the presence of vermin, litter, fire or other environmental hazards; a partial built structure where there is no reasonable progress being made in accordance with a building permit
- Provides an opportunity to be used in a manner that may cause a nuisance or become detrimental to the amenity of the immediate area
- The condition of the land and/or building has a potential to affect the value of other land or property in the vicinity
- There is excessive growth of grass and/or noxious weeds or undergrowth
- Affects the general amenity of adjoining land or neighbourhood by the appearance of graffiti, any stored unregistered motor vehicles, machinery parts, scrap metal, second hand timber and/or building materials, water paper, rags, bottles or soil.

The 12 month period will commence from the date of issue of a Notice to Comply under the Community Living 2018 Local Law 1, an Order or Notice under Part 8 of the *Building Act 1993* or the date reported to Council as meeting one or more of the criteria above.

Objective:

The objective of this differential is to encourage responsible management of land and buildings through development and/or maintenance so as not to pose a risk to public safety or adversely affect public amenity.

To ensure that Greater Shepparton has adequate funding to undertake its strategic, statutory, service provision and community services obligations.

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Use of Rate:

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Level of Rate:

360% of the General Rate

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.

4.9 Cultural and Recreational Land

Under the *Cultural and Recreational Land Act 1963*, provision is made for Council to grant a rating concession to any recreational lands which meet the test of being rateable land under the LGA 1989.

Outdoor recreational lands developed primarily for regional use as evidenced by paid administrative support and/or commercial business dealings in their operation or management are currently granted a rates concession, as listed below, under the provisions of the *Cultural and Recreational Land Act 1963*.

Property Location	Ratepayer Name
71 Gowrie Street TATURA	Hilltop Golf and Country Club
160-200 Ross Street TATURA	Tatura and Shepparton Racing Club
7580 Goulburn Valley Highway KIALLA	Shepparton Trotting Club
2 Fairway Drive MOORoopna	Mooroopna Golf Club Inc
15 Golf Drive SHEPPARTON	Shepparton Golf Club Inc
55 Rudd Road SHEPPARTON	Shepparton Golf Club Inc
7582 Goulburn Valley Highway KIALLA	Shepparton Greyhound Racing Club

The level of the concession is 73% of the General Rate.

4.10 Municipal Charge

Under Section 159 of the LGA 1989, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

In recognition of this poor definition, the *Report of the Ministerial Panel March 2020* from the Local Government Rating System Review recommended that the municipal charge be replaced by an optional 'fixed charge' without a legislative reference to a council's administrative costs. To avoid confusion and provide greater transparency, Greater Shepparton prefers this definition of a 'fixed' or a 'minimum' rate.

The municipal charge applies equally to all properties, regardless of CIV, and is seen as an equitable method to ensure all property owners, who have access to the same services such as roads, street lighting, drainage and more, contribute a minimal amount to the unavoidable costs of running a council.

Under the LGA 1989, Councils total revenue from the municipal charge in a financial year must not exceed 20 per cent of the combined total of the Council's rates revenue.

On the basis of equity, Greater Shepparton continues to apply a Municipal Charge.

4.11 Special Rates and Charges Schemes

The LGA 1989 recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows Council to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from the LGA 1989 that allows Council to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in Section 163(2) of the LGA 1989 and in accordance with Section 163 (3), Council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared;
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof that a “special benefit” applies to those being levied. For example, special rates and charges could be used to fund co-operative fire prevention schemes. This would ensure that there were no ‘free-riders’ reaping the benefits but not contributing to fire prevention. Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

Landscaping and environmental improvement programs that benefit small or localised areas could be funded using special rates or charges.

Greater Shepparton will consider declaring a special rate and charge scheme where appropriate.

4.12 Service Rates and Charges

Section 162 of the LGA 1989 allows Council to declare a service rate, a service charge or any combination of such a rate and charge for any of the following services:

- a. the provision of water supply
- b. the collection and disposal of refuse (waste)
- c. the provision of sewage services
- d. any other prescribed service.

Council currently applies a service charge for the collection and disposal of waste to residential properties within urban boundaries, other than vacant land, and to properties outside urban boundaries that elect to have waste bins at the property. Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of constructing new landfills and rehabilitation of Council’s closed landfills.

Greater Shepparton continues to implement waste service charges in accordance with the Kerbside Landfill Waste, Recycling and Organics Collection Policy.

4.13 Collection and Administration of Rates and Charges

This section will outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

4.13.1 Payment Options

In accordance with Section 167(1) of the LGA 1989 Council offers payment of rates and charges by way of four instalments. Payments are due on the prescribed dates as listed:

- 1st Instalment – 30 September
- 2nd Instalment – 30 November
- 3rd Instalment – 28 February
- 4th Instalment – 31 May

Council also offers payment by 10 monthly instalments via Direct Debit only from a nominated bank account. Payments are deducted on the last Friday of each month, commencing in September through to June of each rating period. The arrangement is ongoing and rolls to the next financial year unless the ratepayer cancels the direct debit in writing or the property is sold.

Council offers numerous payment method options which include:

- In person at Council offices (cheques, money orders, cash, EFTPOS and credit/debit cards)
- Direct debit from a nominated bank account weekly/fortnightly/monthly on a Friday at an agreed upon amount
- BPay, via telephone or internet banking
- Centrepay
- By post (Locked Bag 1000, Shepparton VIC 3632)
- At Australia Post
- By phone, 1300 181 761
- Online via Council's payment portal.

If the above payment options do not suit a ratepayers needs they are encouraged to contact Council to discuss their individual circumstances.

4.13.2 Interest on arrears and overdue rates

Interest may be charged on all overdue rates in accordance with Section 172 of the LGA 1989. The interest rate applied is fixed under Section 2 of *the Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

4.13.3 Pensioner Rebates

Holders of a Centrelink or Veteran Affairs Pension Concession Card or a Veteran Affairs Gold Card, which stipulates TPI or War Widow, may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification process. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rates due.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year and receive the maximum rebate allowed for that year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria. For periods prior to this, claims are referred to the relevant Government department for approval. All requests for a pension rebate to be applied retrospectively are to be made in writing to Council in the first instance.

4.13.4 Rates Rebate for Retail Land Occupied by Charitable Organisations

Section 154 of the LGA 1989 outlines the requirements relating to what land is rateable, which includes:

2. The following land is not rateable land;
 - c. Any part of land, if that part is used exclusively for charitable purposes; and
4. For the purposes of subsections (2)(c) and (2)(d), any part of the land is not used exclusively for charitable purposes if it is in any of the following categories;
 - d. It is used to carry on a business for profit (unless that use is necessary for or incidental to a charitable purpose)

To acknowledge the valuable services charitable organisations provide to the wider community, without having a negative distributional effect on other ratepayers, charitable organisations are able to apply for a rebate of 50 per cent of the current year's general rate and municipal charge (if applicable) where the sale of the goods at the premises contributes to the organisation's objectives.

4.13.5 Trust for Nature – Conservation Covenant Rates Rebate

A conservation covenant is a voluntary agreement between Trust for Nature and a property owner. It is placed on the title of the land to ensure that the natural bushland is permanently protected.

Council offers a rate rebate to property owners who register a Trust for Nature conservation covenant on their property. The rebate acknowledges the long-term commitment of these property owners to conserving the biodiversity on their land.

Landowners will receive a rebate of up to \$20 per hectare of land placed under covenant. The total rebate will depend on the rated CIV of the covenanted area, with a minimum payment of \$100 and a maximum payment of \$1000.

4.13.6 Financial Hardship

It is acknowledged that at various times a person may experience financial hardship for a range of reasons. The purpose of Councils Financial Hardship Policy is to provide the framework for assisting people who are experiencing or at risk of experiencing financial hardship and outline the options and assistance available.

A person may elect to negotiate a short or long term payment arrangement or apply for a deferment. All options require an application to be submitted to Council. The application form is available at the Council office at 90 Welsford Street, on Council's website, or can be posted or emailed upon request.

4.13.7 Debt Recovery

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. Any change in contact details must be advised to Council in writing.

Section 122 of the LGA 2020 requires the vendor or their agent (e.g. solicitors and or conveyancers), to notify Council by way of an acquisition notice when land is acquired.

In the event that an account becomes overdue, Council will issue a final notice which may include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the LGA 1989 Section 181.

4.13.8 Fire Services Property Levy

In 2012 the Victorian State Government passed legislation, *Fire Services Property Levy Act 2012*, requiring the Fire Services Property Levy to be collected from ratepayers commencing 1 July 2013. Prior to the introduction of this legislation the levy was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by Fire Rescue Victoria, and all funds collected by Greater Shepparton are passed on to the State Revenue Office in full.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the CIV of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

5. Other Revenue Items

5.1 User Fees and Charges

User fees and charges are discretionary fees that Council charges for the delivery of services and the use of community infrastructure when Council can easily identify the user.

Examples of user fees and charges include:

- Aquamoves memberships and casual fees
- Early Childhood Education fees
- Kidstown fees
- Parking fees
- Saleyards fees
- Performing Arts fees
- Waste Management fees at Cosgrove Landfill
- Aged and Health Care service fees
- Leases and facility hire fees

Council plays a key role in supporting the Greater Shepparton community, and the provision of services and infrastructure enable Council to achieve its strategic objectives. In providing these services, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. As well as balancing the affordability and accessibility of infrastructure and services within its financial capacity and in the interests of long-term financial sustainability.

Council is required to comply with the government's Competitive Neutrality Policy for significant business activities and adjust service prices to neutralise any competitive advantages when competing with the private sector.

In providing these services, Council determines the extent of cost recovery for particular services that is consistent with the level of both individual and collective benefit that the services provide and in line with community expectations.

Pricing methods for determining user fees and charges include:

- a. Full Cost Recovery
- b. Subsidised or Accessible Pricing
- c. Market Pricing

Full cost recovery involves measuring the direct and indirect costs incurred by Council, and setting a price that recovers these costs. This pricing is often used when the service provided benefits individual customers specifically, rather than the community as a whole. Unless there is an overriding policy or imperative in favour of subsidisation, fees and charges are generally set at a level that recovers the full cost of providing those services.

Subsidised or Accessible pricing is where Council subsidises a service by not passing the full cost onto the customer. Subsidies can range from full subsidies (e.g. the service is free of charge) to partial subsidies, where Council provides the service to the user for a fee but does not recover the costs in full. The subsidy may be funded from Council's rate revenue or other sources such as Commonwealth and State funding programs.

Market pricing is where Council sets prices based on the competitive prices of alternate suppliers. In general, market pricing represents full cost recovery plus an allowance for profit. Market prices can be used when other providers exist in the given market, and Council needs to meet its obligations under the government's Competitive Neutrality Policy.

Council will develop a schedule of fees and charges as part of the Annual Budget each year. Proposed pricing changes will be included in the schedule before the budget is adopted, giving the community the opportunity to review and provide valuable feedback before the fees are finalised.

5.2 Statutory Fees and Fines

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding service or legislation, and generally Council will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$165.22, from 1 July 2020 to 30 June 2021.

The rate for penalty units is indexed each financial year, therefore raising the penalty unit in line with inflation. Any change to the value of a penalty unit will have an effective date of 1 July each year.

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, a Freedom of Information application attracts 2 fee units.

The value of one fee unit for 2020/2021 is \$14.81. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

Statutory Fees and Charges are also included in the schedule of Fees and Charges in Council's Annual Budget.

5.3 Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of a specific project, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects. Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community.

Recurrent grants, such as the Federal Financial Assistance Grants, are an important source of revenue for Council and are budgeted to continue within Council's Financial Plan. Discontinuation of any of these recurrent grants would likely require Council to re-assess the scope or quality of its service delivery to maintain financial sustainability.

Singular (i.e. non-recurrent grants) are also included in Council's Financial Plan, taking into consideration the project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine grant funding applications.

In addition to pursuing planned grant funding priorities, Council officers seek out and monitor grant funding programs to maximise external funding opportunities. Council will apply for and accept external funding only when it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions will be documented in Council's Budget document and Financial Plan. Any project that is reliant on grant funding will not proceed until a signed funding agreement is in place.

5.4 Contributions

Contributions represent funds received by Council, usually from non-government sources and are usually linked to projects.

Contributions can be made to Council in the form of either cash payments or the hand-over of assets (i.e. non-monetary contributions).

Examples of contributions include:

- Contributions from user groups towards the upgrade of facilities
- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans

- Assets handed over to Council from developers at the completion of a subdivision (i.e. roads, drainage and streetlights).

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

5.5 Interest on Investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed in line with Council's Investment and Cash Management Policy, which seeks to manage risk whilst maximising return on investment, and to take up sustainable investment opportunities where possible.

5.6 Borrowings

Whilst borrowings are not a source of income, borrowings are accepted by Council as a legitimate and responsible cash management tool in appropriate circumstances, to meet Council's long term strategic objectives and financial responsibilities.

Council will be guided by its Borrowing Policy, Financial Plan and the LGA 2020 when making borrowing decisions.

Shaping Greater Shepp

Report Type: Form Results Summary

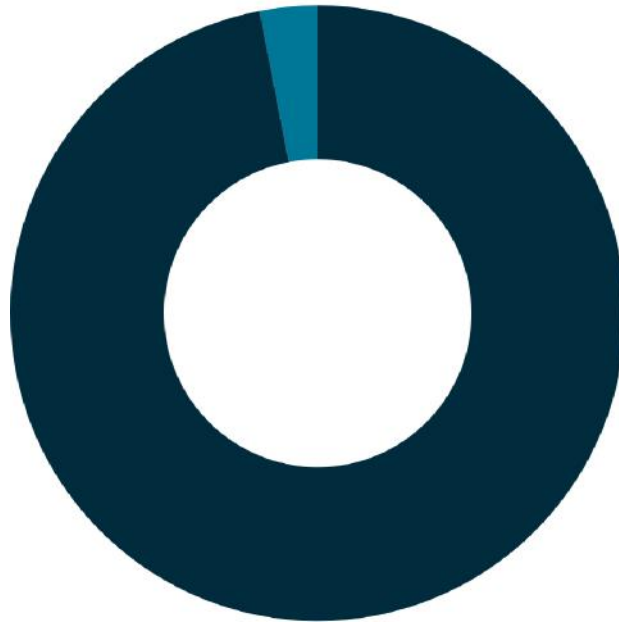
Date Range: 13-04-2021 - 07-05-2021

Exported: 11-05-2021 11:30:34

Contribution Summary

1. Are you a current ratepayer in Greater Shepparton City Council?

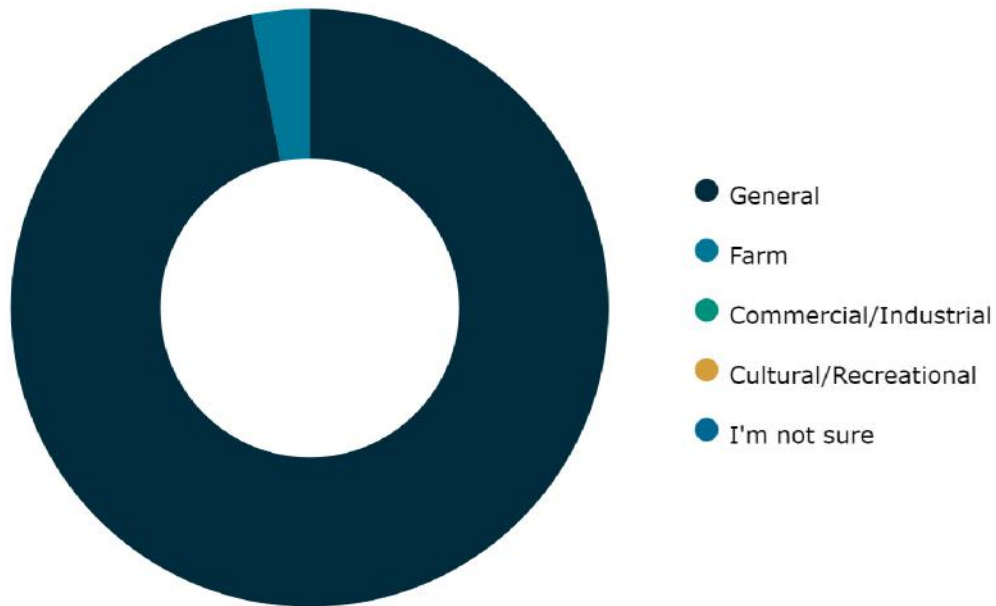
Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	96.97%	34
No	3.03%	1
Total	100.00%	35

2. What is your current rating differential? Required

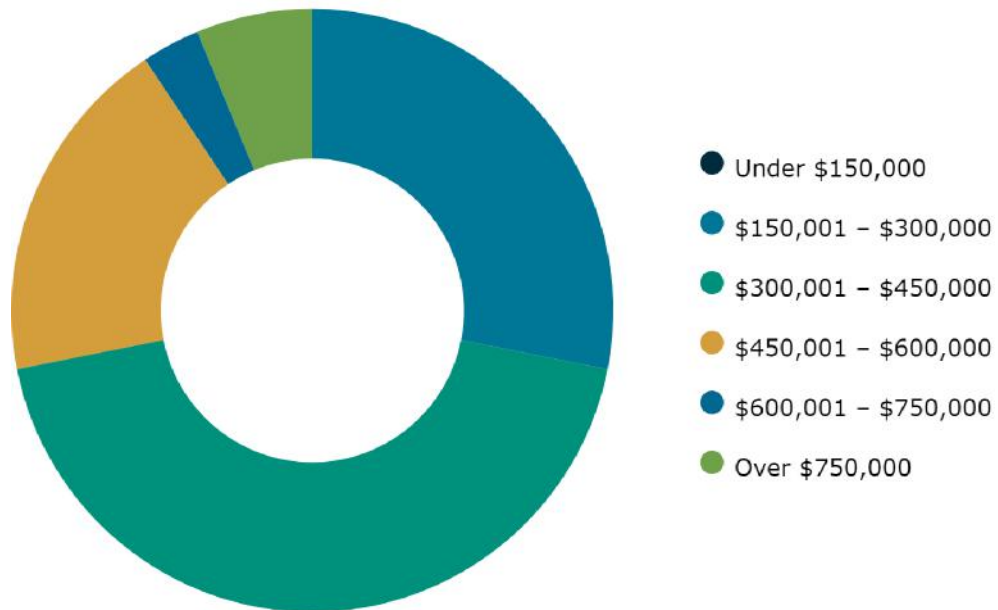
Multiple Choice | Skipped: 1 | Answered: 34 (97%)



Answer choices	Percent	Count
General	96.88%	32
Farm	3.13%	1
Commercial/Industrial	0%	0
Cultural/Recreational	0%	0
I'm not sure	0%	1
Total	100.00%	34

3. What is the property's Capital Improved Value? Required

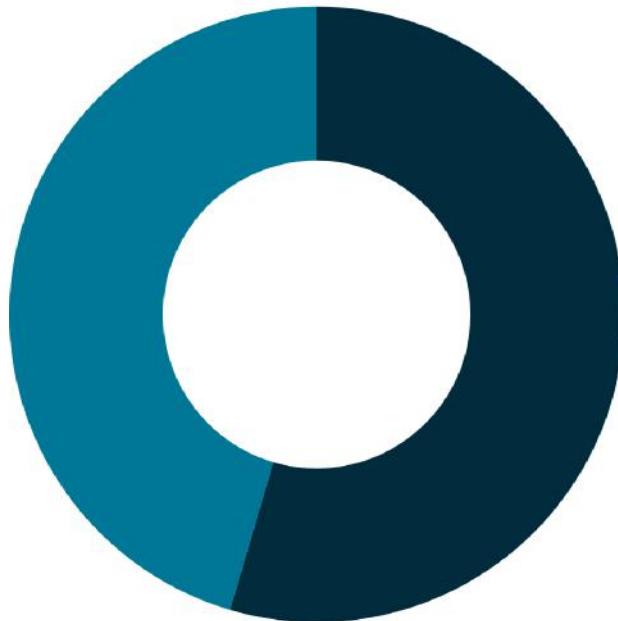
Multiple Choice | Skipped: 1 | Answered: 34 (97%)



Answer choices	Percent	Count
Under \$150,000	0%	0
\$150,001 - \$300,000	28.13%	10
\$300,001 - \$450,000	43.75%	15
\$450,001 - \$600,000	18.75%	6
\$600,001 - \$750,000	3.13%	1
Over \$750,000	6.25%	2
Total	100.00%	34

4. Would you prefer the Municipal Charge be removed? Required

Multiple Choice | Skipped: 0 | Answered: 35 (100%)

**Answer choices****Percent****Count**

Yes

54.29%

18

No

45.71%

16

Total**100.00%****33**

GSCC charge has most often been higher than in other surrounding municipalities and I have queried this in past years with no satisfaction given. At least it should be discussed as an issue for other residents before setting it in rating charges- a reduction at the least should be possible in this year's rating.

This is an unfair charge in areas that receive no Council Services except waste collection and where one rate notice is prepared posted and paid for multiple residences on one title.

I have always railed at this inequitable charge so I'm all for it's removal

What is this money used for another sneaky money grabbing council

I would prefer a user pays system

I believe it should be removed because it does not help towns outside the cbd of Shepparton

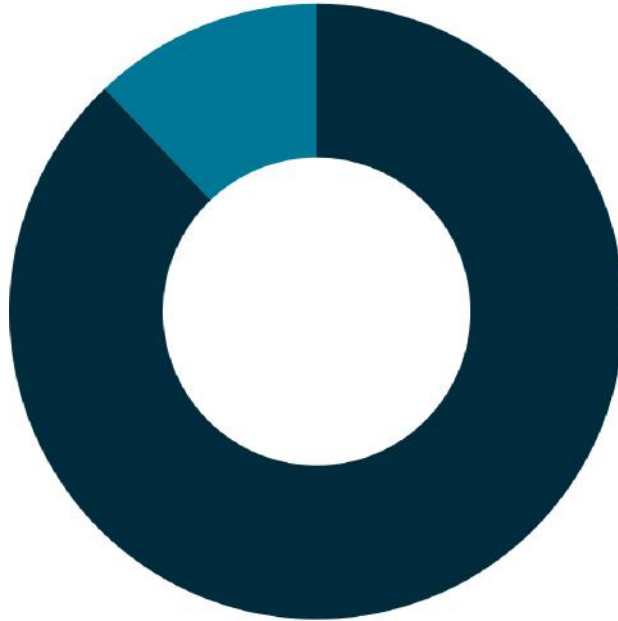
I live in a retirement village. There is one notice for the whole property. Therefore rates notices are not sent to each residence. This would be a huge saving. Our rates are included in our service fee so there is no late payment. We feel that we are not treated fairly.

generally the MC puts more cost on tot he home owner, whereas business/industry who already get tax breaks benefit and potentially use more municipal facilities/assets

Need to obtain funds to complete works sought by community members requires a municipal charge

5. Do you support the use of rating differentials?

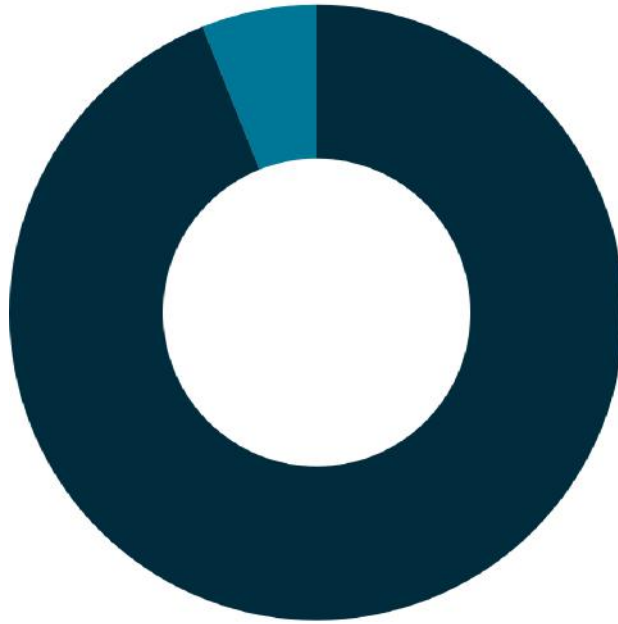
Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	87.88%	31
No	12.12%	4
Total	100.00%	35

6. Do you think Commercial/Industrial properties should be rated higher than General and Farm properties?

Required Multiple Choice | Skipped: 0 | Answered: 3 (100%)

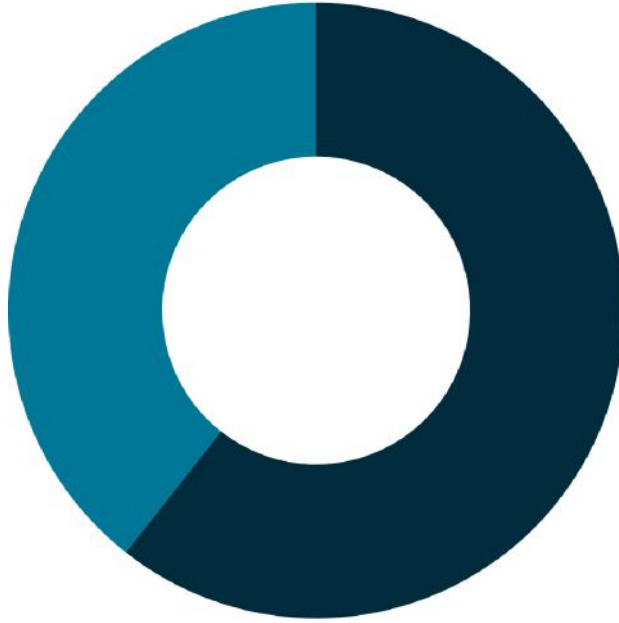


Answer choices	Percent	Count
Yes	93.94%	33
No	6.06%	2
Total	100.00%	35

I have read the rates system document and it looked okay to me.

7. Do you think the rating differential definitions are clear and easy to understand? Required

Multiple Choice | Skipped: 0 | Answered: 35 (100%)

**Answer choices****Percent****Count**

Yes

60.61%

21

No

39.39%

14

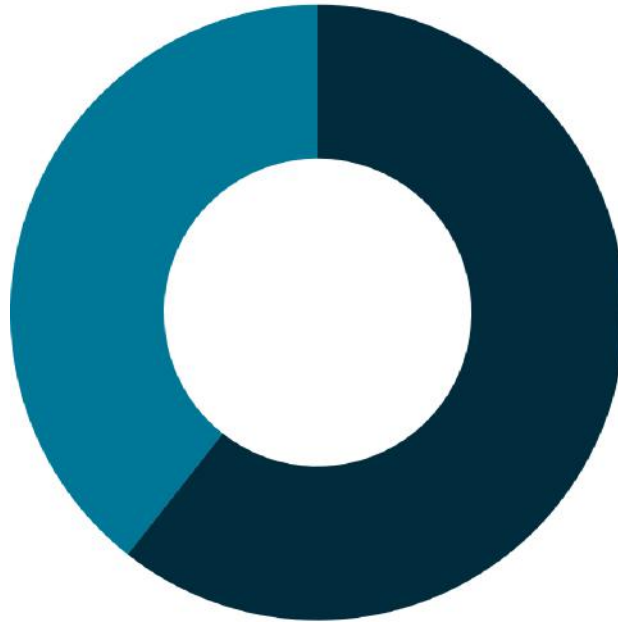
Total**100.00%****35**

The average resident can be very confused

Few people really understand it

8. Do you think Farm properties should be rated less than General and Commercial/Industrial properties? Required

Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	60.61%	21
No	39.39%	14
Total	100.00%	35

While we still have many family farms, a growing portion of our local farming base is corporate agriculture. The argument that a family jeweler should pay rates at more than twice the rate as a Canadian pension fund seems a bit flawed.

Because whether we like to talk about it or not farms are a business and like any other business it makes a profit from whatever it produces and like we have seen of late they too look to sell the farm like any other asset to make money also.

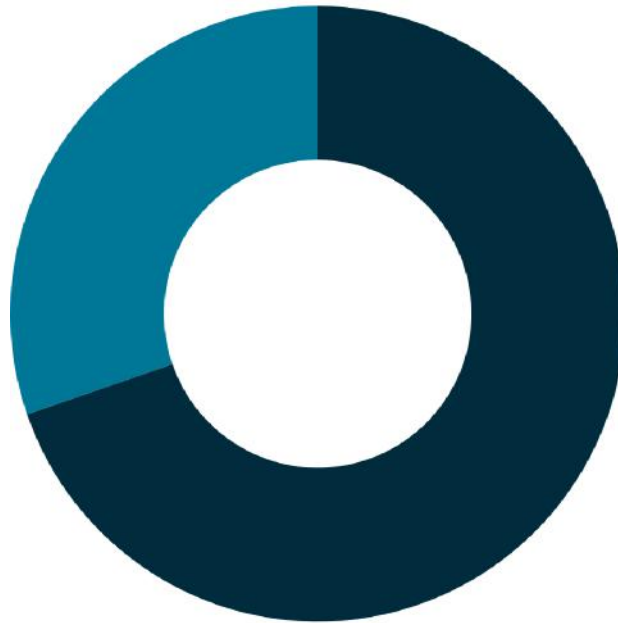
They are also businesses who already benefit from tax benefits, have large land that potentially reaps rewards when it comes to development. General rates are for residential, people of all classes and walks of life with differing financial/employment situations.

Farmers should not be subsidised by general ratepayers.

9. Do you think each property should contribute a minimum amount in rates regardless of the capital improved value?

Required

Multiple Choice | Skipped: 0 | Answered: 35 (100%)

**Answer choices****Percent****Count**

Yes

69.70%

25

No

30.30%

10

Total**100.00%****35**

Should be done on value of individual property

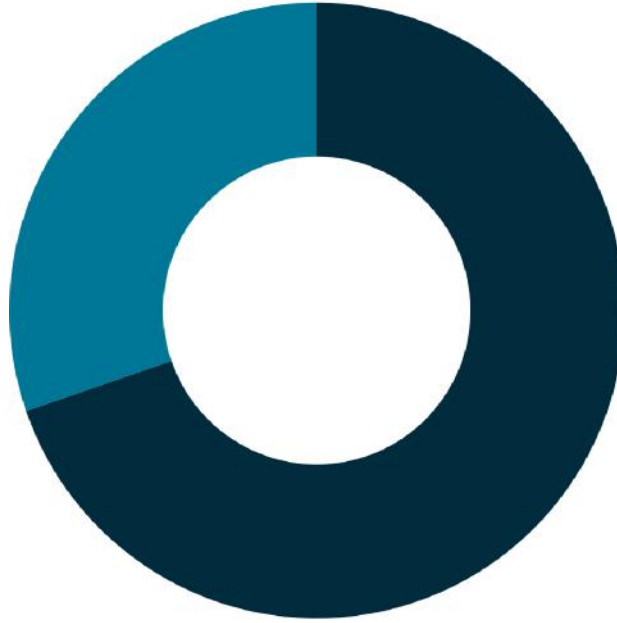
Only if all land was the same value which it clearly is not it is dependant on location.

Only if it spent in the town the property is

This is another form of revenue raising.

10. Did you read the Revenue and Rating Plan presentation?

Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	69.70%	24
No	30.30%	11
Total	100.00%	35

11. Will you be attending one of the community information sessions?

Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	24.24%	8
No	75.76%	27
Total	100.00%	33

12. Do you find how rates are calculated easy to understand?

Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices

Percent

Count

Yes

45.75%

16

No

54.25%

19

Total

100.00%

35

It is complex

Good presentation - Well Done!

Understood it to a certain extent, but find these things hard to understand in general

Apart from the Municipal Charge which I understand is up to the Council's sole decision and not within the government rate cap, For this year's budget I also have concerns about the proposed extra charges for waste recycle and organics. e.g as an aged resident I don't have much in the red bin half-fill the recycling bin and fully utilise the green bin as directed. I certainly do not agree with the purple bin introduction if it is for every residence.

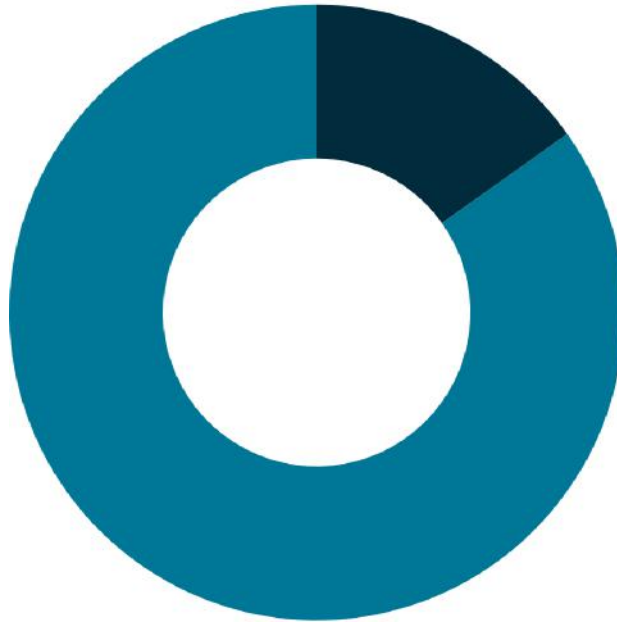
add a maybe or I don;t know button FFS

There are too many factor which can confuse a general number of people .

More simple language would put us all on a level playing field

13. Would you support a uniform rate rather than the use of rating differentials?

Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)

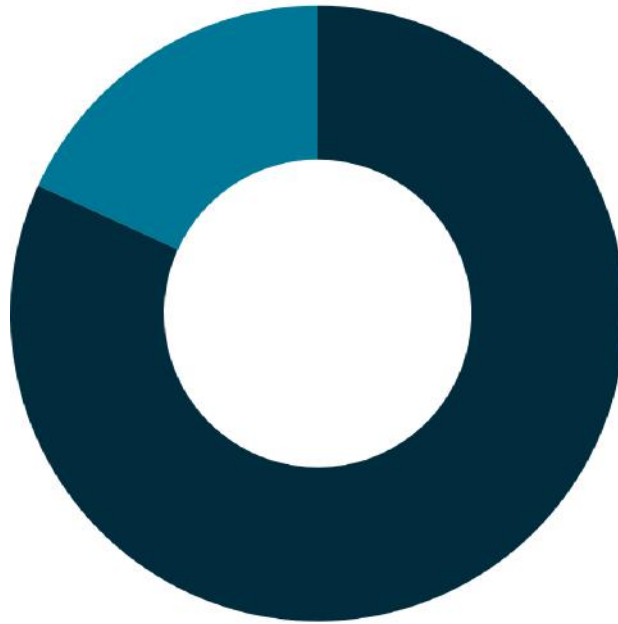


Answer choices	Percent	Count
Yes	15.15%	5
No	84.85%	30
Total	100.00%	35

Yes if rates were calculated on land values instead of CIV as in other States.

14. Do you know Council has a Financial Hardship Policy? Required

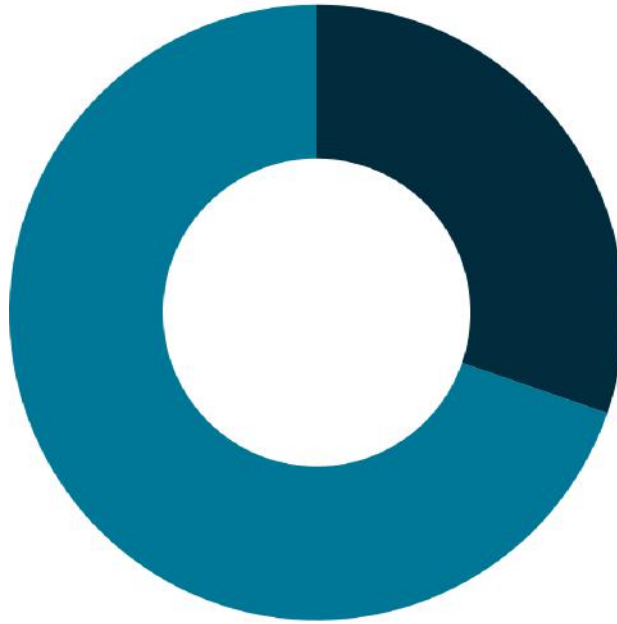
Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	82.86%	29
No	17.14%	6
Total	100.00%	35

15. Did you use the Rate Calculators to compare how your rates would be different?

Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	30.30%	10
No	69.70%	25
Total	100.00%	35

16. What other payment options would you like to see available? Long Text | Skipped: 25 | Answered: 8 (24.2%)

direct debit 52 weeks

Common base with added differentials.

really not sure

My payment options are satisfactory thank you.

Weekly or fortnightly repayment options

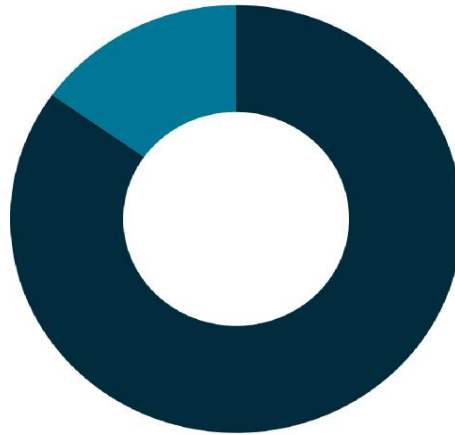
A more flexible uniform method to pay. Say weekly with credit card charge. Or fortnightly.

Across Australia Council's offer Retirees in receipt of Commonwealth Seniors Health Cards a discount with annual council rates. It is time Victoria Council's caught up and applied this rebate to older Australians on low incomes who are not eligible for a full age pension health care card.

None. What you have is already ok in terms of options to pay

17. Do you think Council should investigate options to influence owners of derelict buildings to repair them?

Required Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	84.85%	20
No	15.15%	5
Total	100.00%	35

This should be a key focus of council over the next term in order to improve the city and encourage sale / re-development to understand more clearly

And this should apply to residential property also whether privately owned or rented currently out. The Housing Ministry need to review the tenancy neglect as well as the city's derelict buildings in the CBD , also the multi-deck car park that is up for sale. The private owners have left it in poor condition for years and it needs to be retained and improved for the future parking needs of the central business owners and their patrons. It has been underutilised for decades because of this neglect.

As long as they don't waste large amounts of rate payers money on court cases and inquiries.

Sounds like a money wasting exercise

Just get over it! It is what it is ! Things will work themselves in the long run

Yes only if the valuation are disputed

Rates should be calculated on land value not CIV.

It's their land not yours

So many people sit on a property because of its land price and nothing else

With the amount of housing shortage I think these building would do better to have an occupant than be sitting unused.

Especially Shepparton hotel

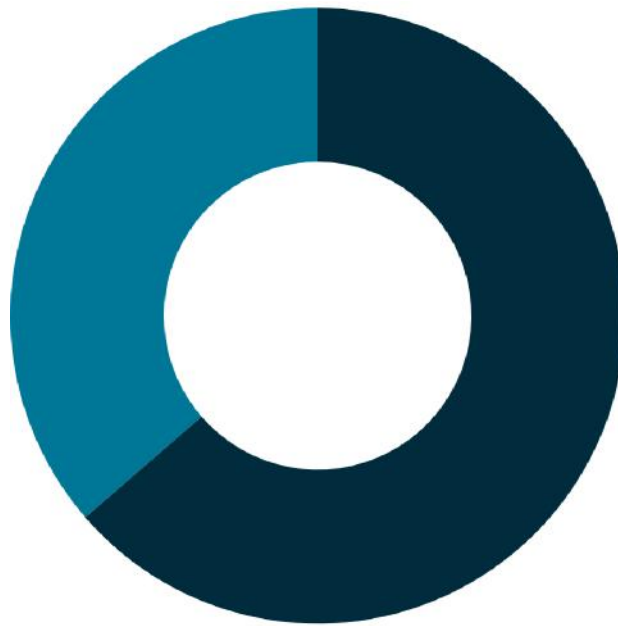
Not only do some detract from the ambience of the area but I am concerned re potential health hazards

Definitely. Many of these are in high profile area and detract from other's amenity/land value and take up valuable space. they also create problems such as vermin and also safety/vandalism if are unused/managed

I think Council should charge double rates or more on derelict buildings as a disincentive to owners to leave them as they are.

18. Do you think Council should investigate implementing a higher differential for residential land that has been undeveloped over a long period of time? Required

Multiple Choice | Skipped: 0 | Answered: 35 (100%)



Answer choices	Percent	Count
Yes	63.64%	23
No	36.36%	12
Total	100.00%	35

Yes it would perhaps have a good effect in opening up more land that is just sitting idle and an eyesore .

This would encourage development and discourage land banking.

The property is not being developed because there is no incentive to do so

this question needs to have more information added to it, its definitively not straight forward

Including council land

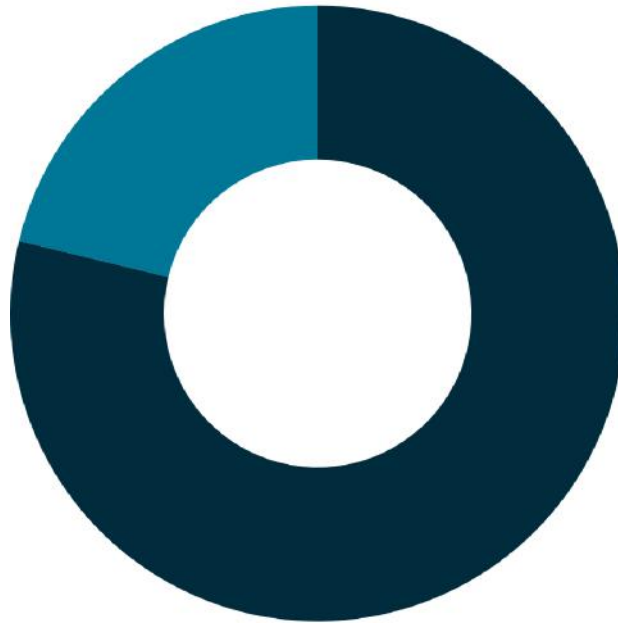
There needs to be a reasonable timebframe

land, which is rally for all Australians, is already used intensively for profiteering for the already well off. these type of areas also waste developable space, create weed/amenity/land value problems

Land is at a premium here. People holding on to residential land without developing should pay more for that privilege.

19. Do you agree that Council should charge user fees, when the user of that service can be easily identified? Required

Multiple Choice | Skipped: 0 | Answered: 35 (100%)



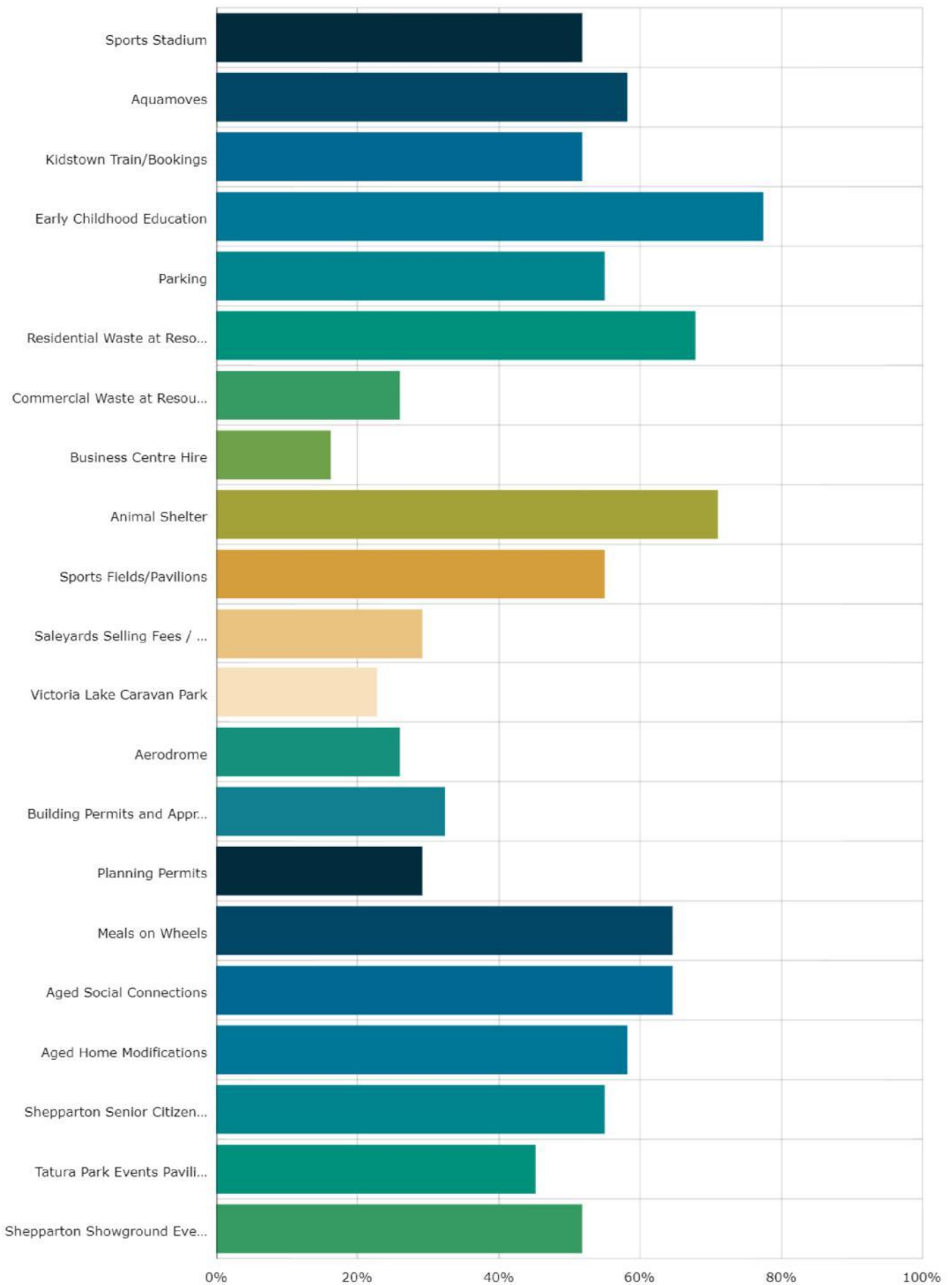
Answer choices	Percent	Count
Yes	78.79%	28
No	21.21%	7
Total	100.00%	35

I think you can divide these into two buckets - discretionary and essential. Essential services should be socialised, and discretionary services should be cost recovery.

I support a user pays for all council services then you know if you want to use the service you pay.

20. Which of the following Council services do you support Council subsidising (e.g. the cost of the service is covered in part by revenue other than user fees, such as rates)?

Multiple Choice Skipped: 2 | Answered: 31 (93.9%)



Answer choices	Percent	Count
Sports Stadium	51.61%	16
Aquamoves	58.06%	18
Kidstown Train/Bookings	51.61%	16
Early Childhood Education	77.42%	24
Parking	54.84%	17
Residential Waste at Resource Recovery Centres (aka. Transfer Stations / Tips)	67.74%	21
Commercial Waste at Resource Recovery Centres	25.81%	8
Business Centre Hire	16.13%	5
Animal Shelter	70.97%	22
Sports Fields/Pavilions	54.84%	17
Saleyards Selling Fees / Truck Wash	29.03%	9
Victoria Lake Caravan Park	22.58%	7
Aerodrome	25.81%	8
Building Permits and Approvals	32.26%	10
Planning Permits	29.03%	9
Meals on Wheels	64.52%	20
Aged Social Connections	64.52%	20
Aged Home Modifications	58.06%	18
Shepparton Senior Citizens Centre	54.84%	17
Tatura Park Events Pavilion	45.16%	14
Shepparton Showground Events Pavilion	51.61%	16

Some of the services unticked should be offered at no cost to low income individuals and families.

I take this opportunity to voice my objection to the unknown cost to ratepayers of the forward budgeting on SAM at the lake ! And surly given its state of completion it should have been included in this survey?

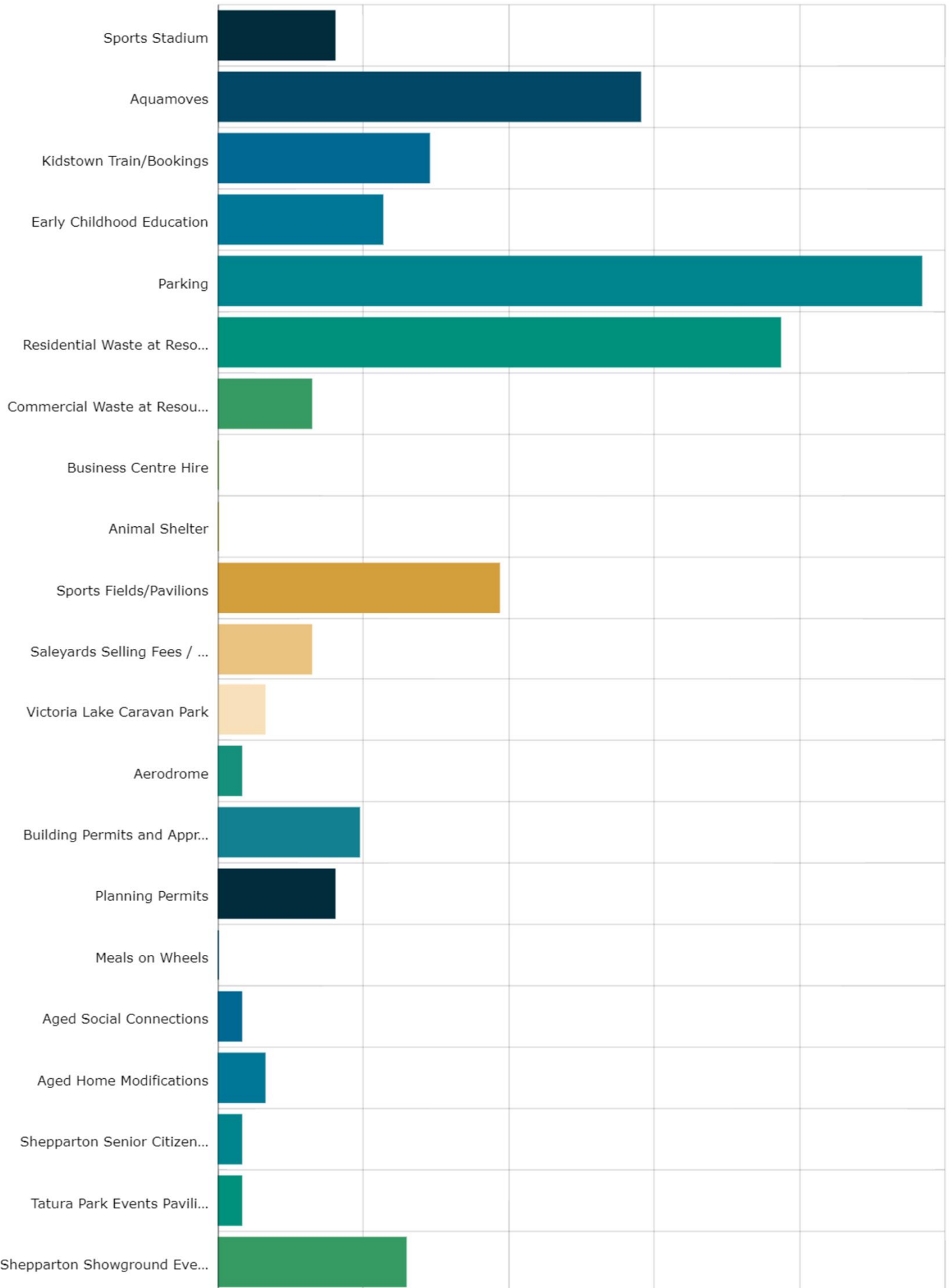
I answered in the previous question that I believe that it should be user pay for all services

Services which can generate their own revenue and are not exclusively for the use of residents should be encouraged to become self-supporting. Eg the caravan park, saleyards, aerodrome, events pavillions, etc.

Where user fees allow for recovery of costs this should be done to the maximum extent possible.

21. Which of the following Council services do you use?

Multiple Choice | Skipped: 2 | Answered: 31 (93.9%)



Answer choices	Percent	Count
Sports Stadium	16.13%	5
Aquamoves	58.06%	18
Kidstown Train/Bookings	29.03%	9
Early Childhood Education	22.58%	7
Parking	96.77%	30
Residential Waste at Resource Recovery Centres (aka. Transfer Stations / Tips)	77.42%	24
Commercial Waste at Resource Recovery Centres	12.90%	4
Business Centre Hire	0%	0
Animal Shelter	0%	0
Sports Fields/Pavilions	38.71%	12
Saleyards Selling Fees / Truck Wash	12.90%	4
Victoria Lake Caravan Park	6.45%	2
Aerodrome	3.23%	1
Building Permits and Approvals	19.35%	6
Planning Permits	16.13%	5
Meals on Wheels	0%	0
Aged Social Connections	3.23%	1
Aged Home Modifications	6.45%	2
Shepparton Senior Citizens Centre	3.23%	1
Tatura Park Events Pavilion	3.23%	1
Shepparton Showground Events Pavilion	25.81%	8