10.10 MAKING AND LEVYING THE RATES AND ANNUAL CHARGES 2024-2025 -ATTACHMENTS

Attachment Titles:

- 1. Final rate pegs for all councils 2024/2025
- 2. Office of Local Government Circular 24-05 19 April 2024 A894200

Attachment 1 - 24-05 603 Cert - interest rate for 24-25 Circular





Circular Details	24-05 / 19 April 2024 / A894200
Previous Circular	23/02 – Information about Rating 2024-25
Who should read this	Councillors / General Managers / Council staff
Contact	Performance Team / (02) 4428 4100 / olg@olg.nsw.gov.au
Action required	Information / Council to Implement

Subject

Information about rating 2024-25

What's new or changing

- Maximum boarding house tariffs for 2024-25 have been determined.
- Maximum interest rate payable on overdue rates and charges for 2024-25 has been determined.
- Section 603 Certificate fee for 2024-25 has been determined.
- Statutory limit on the maximum amount of minimum rates for 2024-25 has been determined

What this will mean for your council

Councils should incorporate these determinations into their 2024-25 rating structures, Operational Plan and Revenue Policy.

Key points

Boarding House Tariffs

In accordance with section 516 of the *Local Government Act 1993* (the Act), it has been determined that for the purpose of the definition of 'boarding house' and 'lodging house', the maximum tariffs, excluding GST, that a boarding house or lodging house may charge tariff-paying occupants are:

- a) Where full board and lodging is provided:
 \$453 per week for single accommodation; or
 \$747 per week for a family or shared accommodation
- b) Where less than full board or lodging is provided:
 \$305 per week for single accommodation; or
 \$502 per week for family or shared accommodation

Notice giving effect to these decisions has been published in the NSW Government Gazette (Government Gazette No 140 – 19 April 2024).

Maximum Interest Rate on Overdue Rates and Charges In accordance with section 566(3) of the Act, it has been determined that the maximum rate of interest payable on overdue rates and charges for the period 1 July 2024 to 30 June 2025 will be 10.5% per annum.

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The methodology used to calculate the interest rate applicable for the period 1 June 2024 to 30 June 2025 is the Supreme Court methodology (the Reserve Bank cash rate plus 6%), rounded to the nearest half per cent. The cash rate used for the purposes of the maximum interest rate for local government is based on the cash rate set by the Reserve Bank of Australia on 5 December 2023.

Notice giving effect to these decisions has been published in the NSW Government Gazette (Government Gazette No 140 – 19 April 2024).

Section 603 Certificate

Under section 603 of the Act, councils may issue a certificate as to the amount (if any) of rates, charges, etc. due or payable to the council for a parcel of land. Section 603(2) states the application must be accompanied by the approved fee. In accordance with the approved methodology, the approved fee for 2024-25 is determined to be \$100. This is an increase of \$5 from the 2023-24 fee.

This determination applies to the issuing of a certificate for the matters specified in section 603(2) of the Act. Where a council offers to provide other information as an optional service, the council is not prevented from separately determining an approved fee for that additional service. Furthermore, a council is not prevented from determining approved fees for additional services required by an applicant for the expedited processing of a Section 603 Certificate.

Statutory limit on the maximum amount of minimum rates

Following a recommendation by Independent Pricing and Regulatory Tribunal (IPART), clause 126 of the Local Government (General) Regulation 2021 will be amended on 1 July 2024 by the Local Government (General) Amendment (Minimum Amounts of Rate) Regulation 2024, so that under section 548(3)(a) of the Act, the maximum amount of the minimum ordinary rate will be \$617 for 2024-25.

The maximum amount of a minimum special rate (not being a water supply special rate or a sewerage special rate) prescribed by section 548(3)(b) of the Act will remain unchanged at \$2.

Where to go for further information

Office of Local Government has further information available at <u>https://www.olg.nsw.gov.au/councils/council-finances/rating-and-special-variations/</u>

Douglas Walther Acting Deputy Secretary, Office of Local Government

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Attachment 2 - Table-Final-rate-pegs-for-all-councils-2024-25 - Rate Peg 24-25

Final rate pegs for all councils 2024-25

Council	BCC	Superannuation adjustment	ESL factor	ESL adjustment	Core rate peg	Population factor	Final rate peg
Albury	3.9%	0.4%	0.3%	0.0%	4.6%	0.1%	4.7%
Armidale Regional	3.9%	0.4%	0.2%	0.0%	4.5%	0.0%	4.5%
Ballina	3.9%	0.4%	0.3%	0.0%	4.5%	0.1%	4.6%
Balranald	3.9%	0.4%	-0.2%	0.4%	4.5%	0.0%	4.5%
Bathurst Regional	3.9%	0.4%	0.4%	0.0%	4.6%	0.2%	4.8%
Bayside	3.9%	0.4%	0.5%	0.0%	4.8%	0.0%	4.8%
Bega Valley	3.9%	0.4%	0.1%	0.1%	4.5%	0.4%	4.9%
Bellingen	3.9%	0.4%	0.1%	0.1%	4.5%	0.0%	4.5%
Berrigan	3.9%	0.4%	0.3%	0.0%	4.5%	0.0%	4.5%
Blacktown	3.9%	0.4%	0.6%	0.0%	4.9%	2.2%	7.1%
Bland	3.9%	0.4%	-0.1%	0.4%	4.5%	0.0%	4.5%
Blayney	3.9%	0.4%	-0.1%	0.3%	4.5%	1.2%	5.7%
Blue Mountains	3.9%	0.4%	0.4%	0.0%	4.6%	0.0%	4.6%
Bogan	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Bourke	3.9%	0.4%	O.1%	O.1%	4.5%	0.0%	4.5%
Brewarrina	3.9%	0.4%	-0.2%	0.5%	4.5%	0.0%	4.5%
Broken Hill	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Burwood	3.9%	0.4%	0.5%	0.0%	4.8%	0.0%	4.8%
Byron	3.9%	0.4%	0.2%	0.0%	4.5%	0.3%	4.8%

Final rate pegs for all councils

Council	BCC	Superannuation adjustment	ESL factor	ESL adjustment	Core rate peg	Population factor	Final rate peg
Cabonne	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Camden	3.9%	0.4%	1.2%	0.0%	5.5%	2.7%	8.2%
Campbelltown	3.9%	0.4%	0.5%	0.0%	4.8%	0.5%	5.3%
Canada Bay	3.9%	0.4%	1.0%	0.0%	5.3%	0.0%	5.3%
Canterbury-Bankstown	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Carrathool	3.9%	0.4%	-0.2%	0.4%	4.5%	1.0%	5.5%
Central Coast	3.9%	0.4%	0.5%	0.0%	4.8%	0.0%	4.8%
Central Darling	3.9%	0.4%	-0.7%	1.0%	4.5%	0.0%	4.5%
Cessnock	3.9%	0.4%	0.3%	0.0%	4.5%	0.8%	5.3%
Clarence Valley	3.9%	0.4%	0.1%	0.1%	4.5%	0.2%	4.7%
Cobar	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Coffs Harbour	3.9%	0.4%	0.3%	0.0%	4.6%	1.0%	5.6%
Coolamon	3.9%	0.4%	-0.2%	0.4%	4.5%	1.4%	5.9%
Coonamble	3.9%	0.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Cootamundra-Gundagai Regional	3.9%	0.4%	0.0%	0.2%	4.5%	0.2%	4.7%
Cowra	3.9%	0.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Cumberland	3.9%	0.4%	0.7%	0.0%	5.0%	0.0%	5.0%
Dubbo Regional	3.9%	0.4%	0.3%	0.0%	4.5%	0.5%	5.0%
Dungog	3.9%	0.4%	0.0%	0.3%	4.5%	0.0%	4.5%
Edward River	3.9%	O.4%	0.1%	0.1%	4.5%	0.0%	4.5%
Eurobodalla	3.9%	0.4%	0.3%	0.0%	4.5%	1.0%	5.5%
Fairfield	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Federation	3.9%	0.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Forbes	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%

Council	BCC	Superannuation adjustment	ESL factor	ESL adjustment	Core rate peg	Population factor	Final rate peg
Georges River	3.9%	0.4%	0.5%	0.0%	4.8%	0.0%	4.8%
Gilgandra	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Glen Innes Severn	3.9%	0.4%	-0.1%	0.4%	4.5%	0.3%	4.8%
Goulburn Mulwaree	3.9%	0.4%	0.2%	0.0%	4.5%	0.0%	4.5%
Greater Hume	3.9%	0.4%	0.0%	0.2%	4.5%	0.7%	5.2%
Griffith	3.9%	0.4%	0.1%	0.1%	4.5%	0.0%	4.5%
Gunnedah	3.9%	0.4%	0.1%	0.1%	4.5%	1.1%	5.6%
Gwydir	3.9%	0.4%	-0.1%	0.3%	4.5%	0.0%	4.5%
Hawkesbury	3.9%	O.4%	0.2%	0.0%	4.5%	0.0%	4.5%
Hay	3.9%	O.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Hilltops	3.9%	0.4%	0.0%	0.2%	4.5%	0.6%	5.1%
Hornsby	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Hunters Hill	3.9%	0.4%	0.7%	0.0%	5.0%	0.0%	5.0%
Inner West	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Inverell	3.9%	0.4%	0.1%	0.1%	4.5%	0.0%	4.5%
Junee	3.9%	O.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Kempsey	3.9%	0.4%	0.2%	0.0%	4.5%	0.2%	4.7%
Kiama	3.9%	O.4%	0.2%	0.0%	4.5%	0.0%	4.5%
Ku-ring-gai	3.9%	0.4%	0.9%	0.0%	5.2%	0.0%	5.2%
Kyogle	3.9%	0.4%	0.0%	0.2%	4.5%	0.2%	4.7%
Lachlan	3.9%	O.4%	-0.1%	0.3%	4.5%	0.0%	4.5%
Lake Macquarie	3.9%	0.4%	0.5%	0.0%	4.7%	0.9%	5.6%
Lane Cove	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Leeton	3.9%	0.4%	0.2%	0.0%	4.5%	0.0%	4.5%

Council	BCC	Superannuation adjustment	ESL factor	ESL adjustment	Core rate peg	Population factor	Final rate peg
Lismore	3.9%	0.4%	0.4%	0.0%	4.7%	0.0%	4.7%
Lithgow	3.9%	0.4%	0.2%	0.0%	4.5%	0.0%	4.5%
Liverpool	3.9%	0.4%	0.6%	0.0%	4.9%	0.1%	5.0%
Liverpool Plains	3.9%	0.4%	0.0%	0.2%	4.5%	0.3%	4.8%
Lockhart	3.9%	0.4%	-0.4%	0.6%	4.5%	2.7%	7.2%
Maitland	3.9%	0.4%	0.3%	0.0%	4.6%	0.4%	5.0%
Mid-Coast	3.9%	0.4%	0.1%	0.1%	4.5%	0.7%	5.2%
Mid-Western Regional	3.9%	0.4%	0.1%	0.2%	4.5%	0.0%	4.5%
Moree Plains	3.9%	0.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Mosman	3.9%	0.4%	1.0%	0.0%	5.3%	0.0%	5.3%
Murray River	3.9%	0.4%	0.0%	0.2%	4.5%	0.2%	4.7%
Murrumbidgee	3.9%	0.4%	-0.2%	0.4%	4.5%	0.0%	4.5%
Muswellbrook	3.9%	0.4%	0.1%	0.1%	4.5%	0.0%	4.5%
Nambucca	3.9%	0.4%	0.2%	0.0%	4.5%	0.0%	4.5%
Narrabri	3.9%	0.4%	0.1%	0.1%	4.5%	0.0%	4.5%
Narrandera	3.9%	0.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Narromine	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Newcastle	3.9%	0.4%	0.4%	0.0%	4.7%	0.5%	5.2%
North Sydney	3.9%	0.4%	0.7%	0.0%	5.0%	0.0%	5.0%
Northern Beaches	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Oberon	3.9%	0.4%	-0.2%	0.4%	4.5%	0.7%	5.2%
Orange	3.9%	0.4%	0.3%	0.0%	4.6%	0.1%	4.7%
Parkes	3.9%	0.4%	0.1%	O.1%	4.5%	0.0%	4.5%
Parramatta	3.9%	0.4%	0.6%	0.0%	4.9%	0.2%	5.1%

Council	BCC	Superannuation adjustment	ESL factor	ESL adjustment	Core rate peg	Population factor	Final rate peg
Penrith	3.9%	0.4%	0.5%	0.0%	4.8%	0.0%	4.8%
Port Macquarie-Hastings	3.9%	0.4%	0.3%	0.0%	4.6%	0.0%	4.6%
Port Stephens	3.9%	0.4%	0.3%	0.0%	4.5%	0.3%	4.8%
Queanbeyan-Palerang Regional	3.9%	0.4%	0.3%	0.0%	4.5%	0.0%	4.5%
Randwick	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Richmond Valley	3.9%	0.4%	0.1%	0.1%	4.5%	0.1%	4.6%
Ryde	3.9%	0.4%	0.8%	0.0%	5.1%	0.0%	5.1%
Shellharbour	3.9%	0.4%	0.4%	0.0%	4.6%	1.6%	6.2%
Shoalhaven	3.9%	0.4%	0.3%	0.0%	4.5%	0.0%	4.5%
Singleton	3.9%	0.4%	0.0%	0.2%	4.5%	1.2%	5.7%
Snowy Monaro Regional	3.9%	0.4%	-0.1%	0.3%	4.5%	0.7%	5.2%
Snowy Valleys	3.9%	0.4%	0.0%	0.2%	4.5%	0.5%	5.0%
Strathfield	3.9%	0.4%	0.7%	0.0%	5.0%	0.0%	5.0%
Sutherland	3.9%	0.4%	0.5%	0.0%	4.8%	0.0%	4.8%
Sydney	3.9%	0.4%	0.2%	0.0%	4.5%	0.6%	5.1%
Tamworth Regional	3.9%	0.4%	0.6%	0.0%	4.9%	0.0%	4.9%
Temora	3.9%	0.4%	0.0%	0.2%	4.5%	0.0%	4.5%
Tenterfield	3.9%	0.4%	-0.1%	0.3%	4.5%	1.2%	5.7%
The Hills	3.9%	0.4%	0.6%	0.0%	4.9%	2.2%	7.1%
Tweed	3.9%	0.4%	0.3%	0.0%	4.6%	0.0%	4.6%
Upper Hunter	3.9%	O.4%	0.1%	0.2%	4.5%	0.0%	4.5%
Upper Lachlan	3.9%	0.4%	-0.1%	0.3%	4.5%	0.0%	4.5%
Uralla	3.9%	O.4%	0.2%	O.1%	4.5%	0.0%	4.5%
Wagga Wagga	3.9%	0.4%	0.3%	0.0%	4.6%	0.4%	5.0%

Walcha 39% 0.4% 0.0% 0.2% 4.5% 0.0% Walgett 3.9% 0.4% 0.0% 0.2% 4.5% 0.0% Warren 3.9% 0.4% 0.0% 0.2% 4.5% 0.0% Warrumbungle 3.9% 0.4% 0.0% 0.2% 4.5% 0.0% Waverley 3.9% 0.4% 0.0% 0.2% 4.5% 0.0% Weddin 3.9% 0.4% 0.7% 0.0% 5.0% 0.2% Wentworth 3.9% 0.4% 0.0% 0.2% 4.5% 0.7%	
Warren 3.9% 0.4% 0.0% 0.2% 4.5% 0.0% 0.0% Warrumbungle 3.9% 0.4% 0.0% 0.2% 4.5% 0.0%	4.5%
Warrumbungle 3.9% 0.4% 0.0% 0.2% 4.5% 0.0% Waverley 3.9% 0.4% 0.7% 0.0% 5.0% 0.0% Weddin 3.9% 0.4% -0.1% 0.3% 4.5% 0.2%	4.5%
Waverley 3.9% 0.4% 0.7% 0.0% 5.0% 0.0% Weddin 3.9% 0.4% -0.1% 0.3% 4.5% 0.2%	4.5%
Weddin 3.9% 0.4% -0.1% 0.3% 4.5% 0.2%	4.5%
	5.0%
Wentworth 39% 0.4% 0.0% 0.2% 4.5% 0.7%	4.7%
Weitworth 0.0% 0.0% 0.2% 4.0% 0.0%	5.2%
Willoughby 3.9% 0.4% 0.7% 0.0% 5.0% 0.0%	5.0%
Wingecarribee 3.9% 0.4% 0.1% 0.1% 4.5% 0.1%	4.6%
Wollondilly 3.9% 0.4% 0.1% 0.1% 4.5% 0.9%	5.4%
Wollongong 3.9% 0.4% 0.4% 0.0% 4.7% 0.3%	5.0%
Woollahra 3.9% 0.4% 1.0% 0.0% 5.3% 0.0%	5.3%
Yass Valley 3.9% 0.4% 0.1% 0.1% 4.5% 0.0%	4.5%

Notes:

The core rate peg is the rate peg before the population factor and the final rate peg is the rate peg including the population factor.

Councils with a final rate peg larger than 4.5% are shown in blue bold font.

The population factor for each council includes the census population true-up.

Figures may not add due to rounding. Percentage changes are calculated from unrounded numbers.