Revenue and Rating Plan

2023-2025

Mildura Rural City Council

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1. Introduction

1.1 Purpose

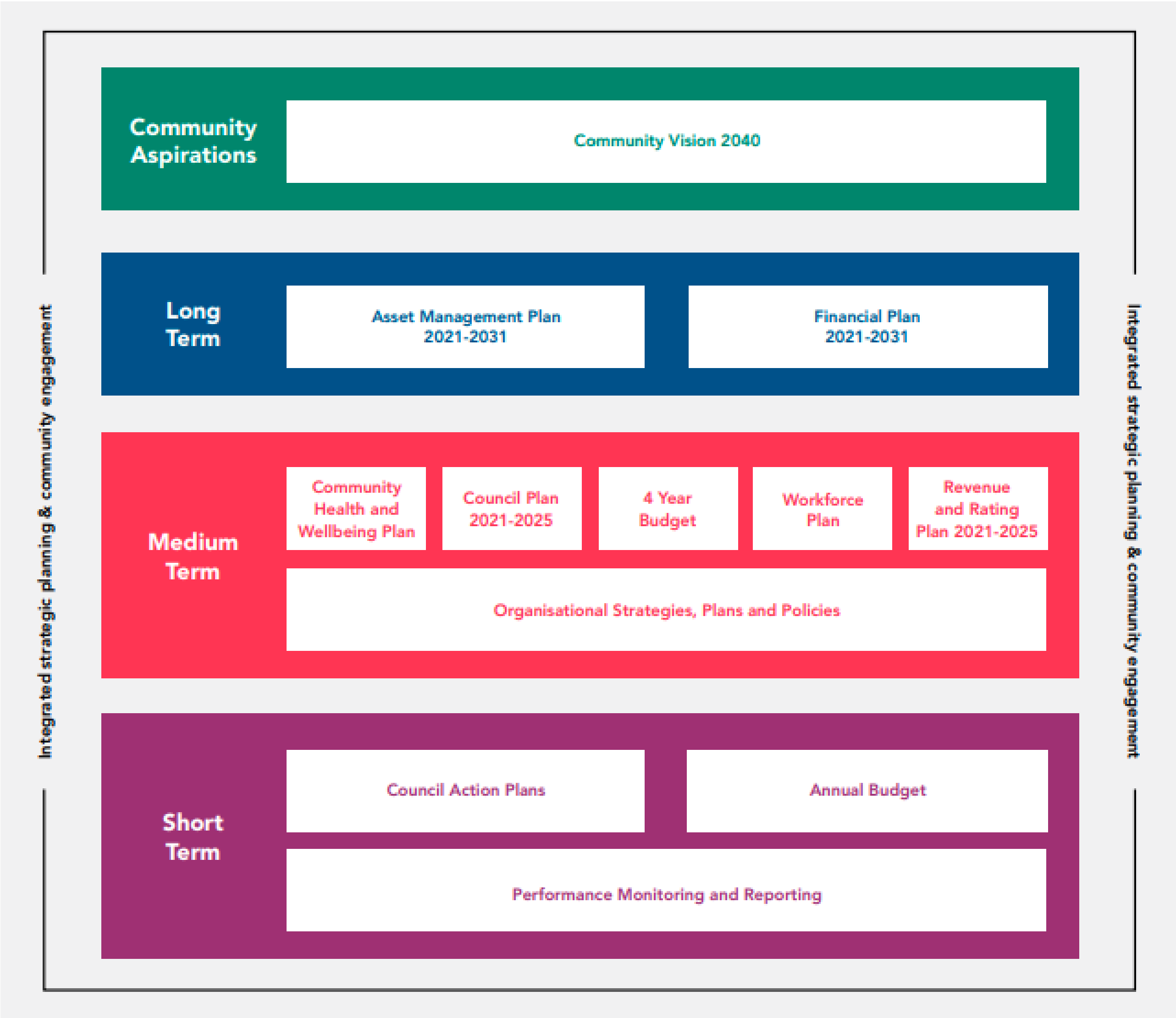
The *Local Government Act 2020* requires Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Mildura Rural City Council (MRCC), in conjunction with other income sources, which will adequately finance the objectives in the Council Plan. Through community engagement in the development of the plan and strategies, Council has committed to being transparent with the decision making process and considering the views and feedback from community members is setting the Revenue and Rating Plan.

Council has sought to be informed by evidence to justify rating and revenue decisions and basing long-term plans on the evidence available. The Revenue and Rating Plan is therefore an important part of Council's integrated planning framework, all of which is created to help Council achieve the Vision Statements.

Figure 1 – Vision Statements

Figure 2 – Integrated Strategic Planning and Reporting Framework



It is important to note that this plan does not set revenue targets for Council – the 4 Year Budget and the Annual Budget are the planning documents that set revenue targets. The following Revenue and Rating Plan outlines the strategic framework and decisions of Council that inform how Council will go about calculating and collecting its revenue, and in particular how Council defrays the rating burden across rate payers and how prices are set for user charges and fees.

1.2 Background and Context

Council previously adopted a Rating Strategy (2019-2023), which formed the basis of the Revenue and Rating Plan 2021-25. The intent in developing the following Revenue and Rating Plan is to combine the historical documents into one planning document – the Revenue and Rating Plan 2023-25.

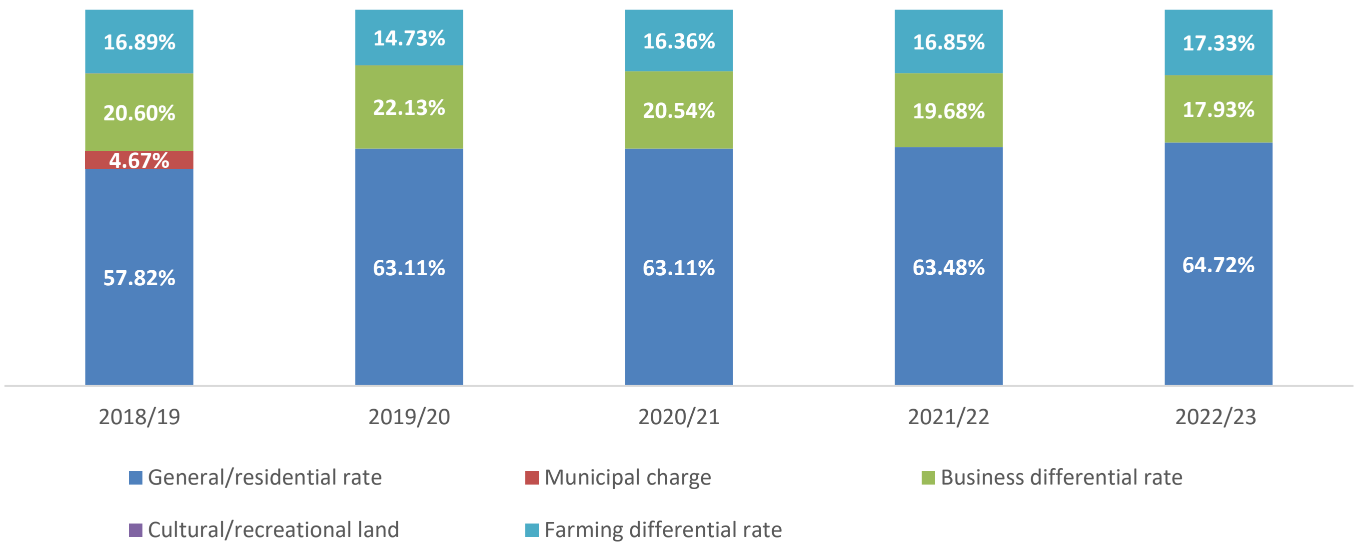
To assist the development of the revised plan, Council commissioned an independent review of the Council's rating strategy. The review provided Council with an overview of the historical rating decision's and strategies implemented by previous Councils and assessed the current rating settings and outcomes against the principles of local government rating. Furthermore, the review provide evidence of the current socio-economic profile for the Mildura local government area, including forward projections, to assist in the Council's consideration of policy and strategy for future revenue and rating settings.

In assessing the performance of the current revenue and rating policies, it is important to consider the history and context for the decision made by previous Councils to defray the rating burden across various ratepayers. The share of rate burden for each of the rating categories has varied significantly across the last ten financial years and has fluctuated due to:

- Movement in land valuations;
- Movement in the number of assessments in each rate category;
- Rate in the dollar set for each category in the Annual Budget;
- Introduction and removal of the municipal charge;
- Introduction and removal of other special rate charges.

Historically, the residential general rate burden has increased from 58% in 2009-10 to 64.7% in 2022-23 . The share of the general rate revenue received from farmland properties reduced steadily over the 10 year period from 19% in 2009-10 to 15% in 2017-18, and more recently has fluctuated but remaining relatively stable between 169% to 17.3%. The business general rate share of the rating burden has historically remained relatively steady at around 22% to 24% although the business rate category has mor recently decreased from 20.6% to 17.9% in past five years.

Figure 3 - Share of the Rate Burden by Differentiated Rate Categories – 2018/19 to 2022/23



Source – Council Budget Papers

Table 1 – Number of Assessments by Category – 2018/19 to 2022/23

Category	2018/19 Count	2019/20 Count	2020/21 Count	2021/22 Count	2022/23 Count	Five Year Change (Count)	Five Year Change (%)
Residential Land	23,095	23,514	23,813	24,140	24,573	1,478	6.4%
Dryland Farmland	N/A	1,545	1,547	1,561	1,541	N/A	N/A
Irrigated Farmland	N/A	1,796	1,782	1,779	1,787	N/A	N/A
Farmland Combined	*3,339*	*3,341*	*3,329*	*3,340*	*3,328*	*(11)*	*(0.3%)*
Business Land	2,434	2,388	2,408	2,406	2,479	45	1.8%
Cultural and Recreation Land	84	89	85	85	85	1	1.2%
Sub-Total	**28,952**	**29,332**	**29,635**	**29,971**	**30,465**	**1,513**	**5.2%**
Mildura City Heart Special Rate	368	368	369	367	367	(1)	(0.3%)
Total	**29,320**	**29,700**	**30,004**	**30,338**	**30,832**	**1,512**	**5.2%**

Source – Council Budget Papers

Since 2018/19 the number of assessments has increased by 1,478 or 6.4% for residential properties. The number of assessments in the business rate category has increased by 45 or 1.8%, while farmland (combined dryland and irrigated) has decreased by 11 assessments (or 0.3% reduction).

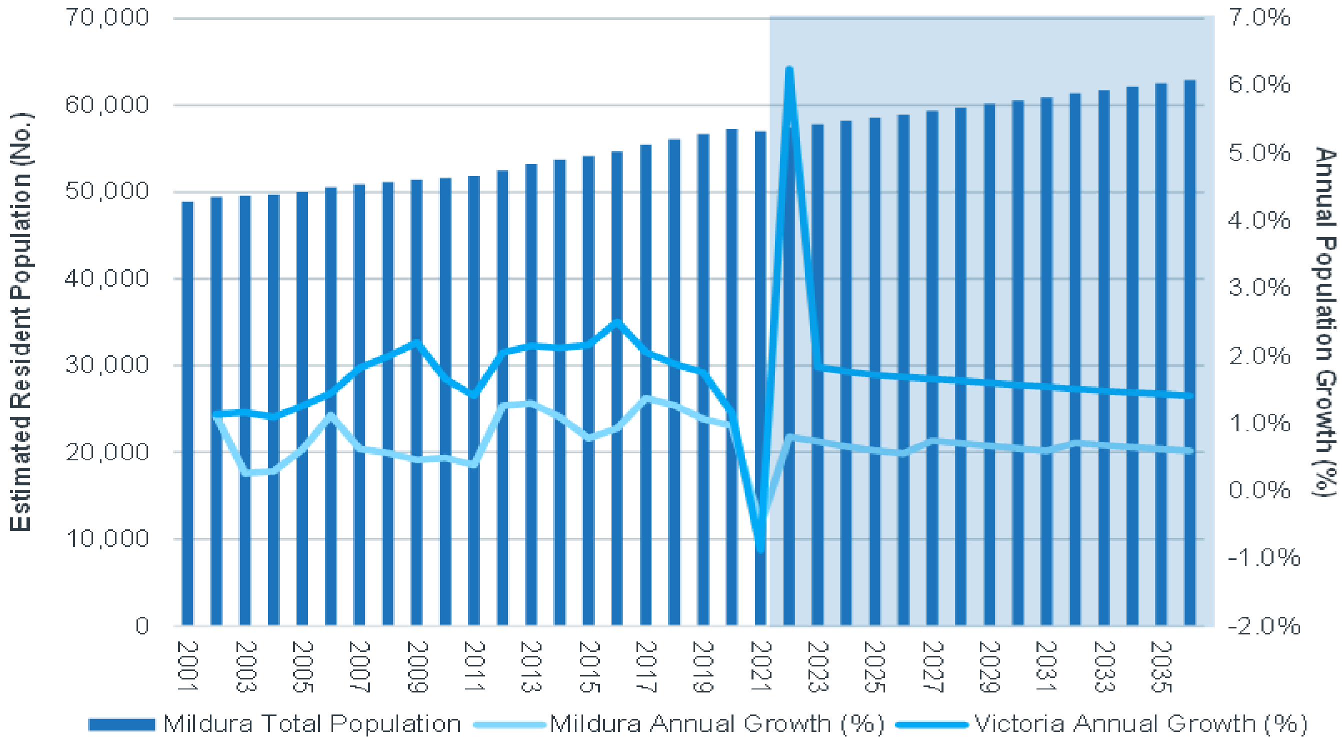
However, over the same five-year period the total property valuation (the tax base used for assessing the general rate payable for each assessment) has increased significantly for farmland properties – an increase of 74.9% - despite the reduction in the rateable farmland assessments. While significant, the property valuations for residential land experienced less of an increase at 53.3%. Property valuations in the business rate category experienced a significantly lower increase in the valuation – a 18.5% increase over the five year period.

Table 2 – Total Property Valuation by Rating Category – 2018/19 to 2022/23

Category	2018/19 ($'000)	2019/20 ($'000)	2020/21 ($'000)	2021/22 ($'000)	2022/23 ($'000)	Five Year Change ($'000)	Five Year Change %
Residential Land	5,586,379	5,984,883	6,423,854	6,975,007	8,564,839	2,978,460	53.3%
Dryland Farmland		854,722	885,082	1,013,865	1,332,646		
Irrigated Farmland		1,153,474	1,319,485	1,462,313	1,704,945		
Farmland Combined	*1,736,884*	*2,008,196*	*2,204,567*	*2,476,178*	*3,037,591*	*1,300,707*	*74.9%*
Business Land	1,675,136	1,725,648	1,837,820	1,814,845	1,985,860	310,724	18.5%
Cultural and Recreation Land	25,447	27,312	26,552	26,565	25,791	(774)	(3.0%)
Total	**9,023,846**	**9,746,039**	**10,492,793**	**11,292,595**	**13,614,081**	**4,590,235**	**50.9%**

Source – Council Budget Papers

Figure 4 – Historic and Projected Population – 201 to 2036



Source – AEC Group

Over the twenty years to 2021, the population of Mildura LGA increased from approximately 48,860 in 2001 to 56,970 in 2021, at an average rate of 0.8% per annum. After recording a spike in population growth between 2020 and 2021, population growth in Mildura LGA is expected to return to a rate in line with long term historic averages over the next fifteen years. The population of Mildura is forecast to continue to increase to approximately 62,900 people in 2036, representing an average annual increase of 0.7% from 2021. Mildura LGA has historically recorded lower population growth than Victoria more broadly and is expected to continue to do so over the next fifteen years. The population of Victoria is projected to increase at an average increase of 1.9% per annum.

The Gross Regional Product (GRP) for Mildura LGA in 2020-21 was estimated to be $3.976billion. The largest contributing industry is Agriculture, Forestry and Fishing – estimated to be $832.4million or 21% of total GRP. Health Care and Social Assistance is the second largest industry with a gross regional product estimated to be $340.7million in 2020/21, or 8.6% of the total GRP for Mildura LGA.

Since 2010/11 the Agriculture, Forestry and Fishing industry has experienced fluctuations in production (most notably with a down turn during the 2018/19 drought) and most recently has experienced significant increase in domestic product (estimated to be $832.4million in 2020/21).

Other industries that have experienced growth in the gross regional product include Construction, Wholesale Trade, Retail Trade, Finance and Insurance Services, Administrative and Support Services, Public Administration and Safety, Education and Training and Health Care and Social Assistance.

Figure 5 - Gross Regional Product by Industry, Mildura

Australian and New Zealand Standard Industrial Classification	2010-11 ($M)	2011-12 ($M)	2012-13 ($M)	2013-14 ($M)	2014-15 ($M)	2015-16 ($M)	2016-17 ($M)	2017-18 ($M)	2018-19 ($M)	2019-20 ($M)	2020-21 ($M)
Agriculture, forestry and fishing	$680.8	$727.3	$786.8	$855.0	$875.8	$693.6	$733.8	$788.4	$696.9	$708.7	$832.4
Mining	$67.0	$59.6	$49.2	$51.4	$34.5	$28.5	$39.8	$50.5	$48.9	$44.1	$32.1
Manufacturing	$137.2	$138.1	$146.3	$158.8	$156.4	$143.8	$141.0	$149.8	$168.9	$174.0	$165.8
Electricity, gas, water and waste services	$84.0	$96.1	$114.5	$114.2	$109.6	$115.8	$143.7	$148.2	$141.7	$134.3	$131.2
Construction	$157.6	$163.0	$166.0	$172.9	$186.6	$193.2	$204.2	$219.5	$234.9	$246.9	$251.2
Wholesale trade	$119.6	$140.6	$159.1	$150.0	$136.5	$136.0	$149.6	$161.7	$173.4	$174.1	$179.8
Retail trade	$184.4	$193.4	$199.0	$209.4	$214.5	$204.9	$213.8	$222.9	$224.8	$239.3	$245.9
Accommodation and food services	$64.9	$53.6	$44.1	$44.0	$57.4	$72.3	$78.6	$81.8	$85.8	$72.1	$67.2
Transport, postal and warehousing	$121.2	$132.9	$131.7	$139.4	$143.6	$128.0	$124.3	$126.1	$125.2	$127.7	$131.1
Information media and telecommunications	$36.3	$33.0	$26.4	$29.9	$38.1	$43.8	$42.7	$40.6	$40.1	$43.9	$49.4
Financial and insurance services	$136.2	$147.2	$153.3	$164.0	$162.1	$149.1	$162.0	$168.1	$164.9	$173.6	$185.2
Rental, hiring and real estate services	$48.2	$56.6	$56.8	$68.3	$77.6	$75.4	$74.8	$79.8	$75.4	$75.2	$81.1
Professional, scientific and technical services	$89.2	$95.8	$89.9	$81.7	$87.5	$101.8	$124.2	$136.8	$138.2	$136.8	$135.8
Administrative and support services	$61.5	$74.3	$83.9	$102.0	$110.8	$111.0	$115.2	$135.5	$154.6	$150.6	$140.5
Public administration and safety	$104.3	$105.6	$124.1	$143.3	$137.0	$139.1	$153.2	$163.0	$180.6	$193.3	$199.0
Education and training	$124.7	$125.5	$122.9	$131.4	$139.9	$154.7	$173.9	$183.8	$189.4	$198.3	$204.2
Health care and social assistance	$216.4	$221.9	$243.3	$268.2	$279.7	$268.2	$268.7	$296.6	$322.8	$323.3	$340.7
Arts and recreation services	$12.6	$10.9	$9.8	$13.2	$15.5	$16.7	$16.0	$16.7	$16.9	$16.6	$16.9
Other services	$52.0	$55.4	$57.0	$70.4	$69.0	$60.0	$57.3	$63.1	$66.6	$60.4	$53.9
Ownership of dwellings	$174.8	$182.7	$193.8	$208.5	$216.4	$215.5	$229.4	$245.4	$255.9	$261.5	$265.9
Gross Sector Value Add	**$2,672.8**	**$2,813.6**	**$2,958.0**	**$3,176.1**	**$3,248.7**	**$3,051.6**	**$3,246.3**	**$3,478.3**	**$3,505.9**	**$3,554.6**	**$3,709.2**
Taxes Less Subsidies	*$207.1*	*$204.6*	*$205.6*	*$217.9*	*$234.7*	*$257.5*	*$264.8*	*$287.0*	*$290.0*	*$281.8*	$266.7
Gross Regional Product	**$2,443.8**	**$2,659.9**	**$2,571.2**	**$2,637.2**	**$2,879.9**	**$3,018.2**	**$3,163.7**	**$3,394.0**	**$3,483.4**	**$3,309.1**	**$3,976.0**

Source – AEC Group

2. Long Term Plan for Financial Sustainability

Council has outlined in the ten-year Financial Plan how financial sustainability will be achieved and maintained over the ten-year period. The focus of the Financial Plan is on providing stability, predictability and effective mitigation and management of strategic financial risk. The Revenue and Rating Plan 2023-25 integrates with the Financial Plan by outlining how the objectives of the Financial Plan will be achieved through revenue and rating measures and strategies.

Each year the Council prepares a budget with more detailed planning to reflect how actions from the Council Plan will be achieved while remaining in alignment with the long term financial sustainability objectives. The annual budget also provides a comprehensive outline of all income derived from rates, fees and charges, grants and other revenue.

The Financial Plan adopted by Council had been developed based on the following financial policy statements (which also extend to the development of the Revenue and Rating Plan where relevant):

a) Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.

b) Allocate adequate funds toward renewal capital in order to replace assets and infrastructure as they reach the end of their service life.

c) That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.

d) Council maintains sufficient unrestricted cash to ensure ongoing liquidity, as well as to address unforeseen cash imposts if required.

e) Council generates sufficient revenue from rates plus fees and charges to ensure consistent funding for new and renewal capital.

With respect to implementing the policy statements, the long term plan for financial sustainability will be achieved through the following principles parameters or assumptions that relate to revenue and rating:

- Ensure service users make a reasonable contribution to the cost of services through appropriate fees and charges consistent with adopted pricing strategies and principles outlined in the Revenue and Rating Plan.
- Set rate increases in accordance with the Fair Go Rates framework and future years based on the Victorian Government CPI Budget Forecast
- Seek alternative revenue streams and external funding opportunities to reduce over reliance on rate revenue.
- That Council targets the achievement of a breakeven operating result in the Statement of Financial Performance.

3. Composition of Total Revenue

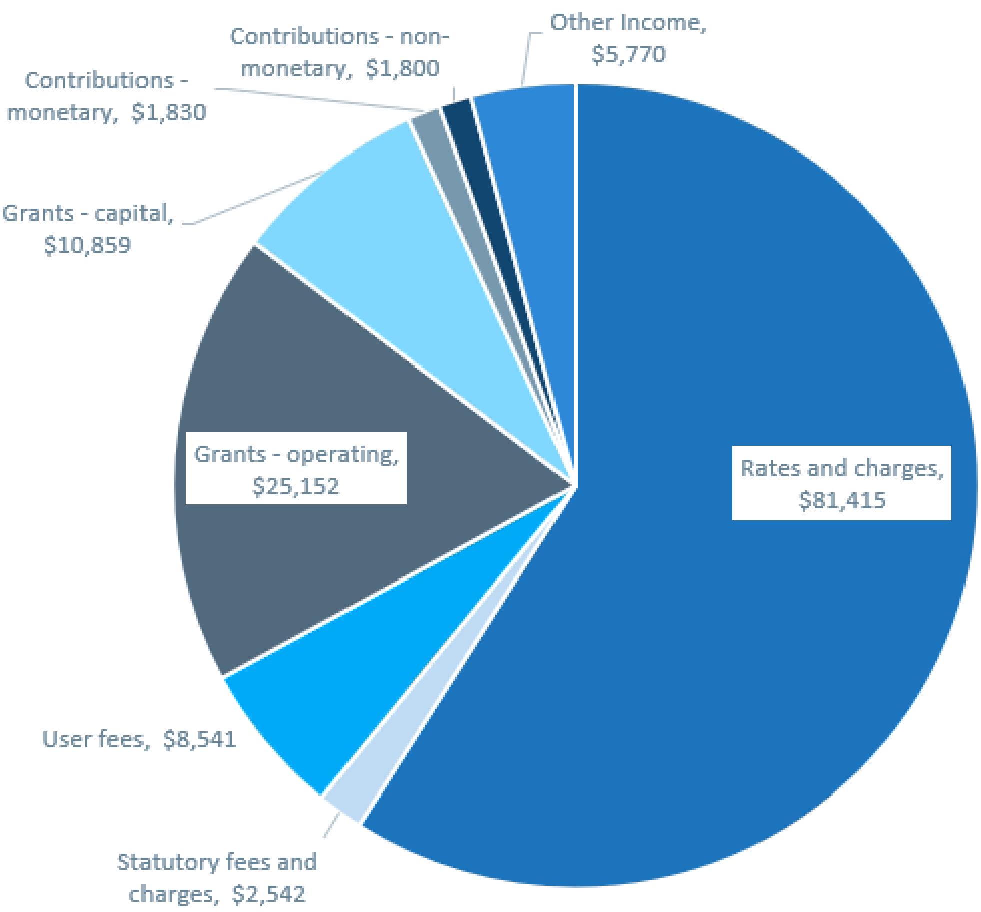
The Council requires sufficient revenue to satisfy policy statements outlined in the Financial Plan, including addressing service delivery needs and ongoing infrastructure requirements.

Council's revenue sources include:

- Rates and charges
- Statutory fees and fines
- User fees
- Grants – operational and capital
- Contributions
- Other income
- Gain on disposal of assets.

Rates and charges are the most significant revenue source for Council, providing approximately 59% of annual income in the Budget 2022-23, followed by 26% for grants (operating and capital) and 6% for user fees.

Figure 6 – Composition of Total Revenue – 2022/23 Budget



Source – Council Budget Papers

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy seeks to address Council's reliance on rate income and provide options to actively reduce that reliance.

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. Some of these, such as statutory planning fees, are set by state government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council can set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan and also in Council's Fees and Charges Policy CP046.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, while many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for and the obligations that grants create in the delivery of services or infrastructure and ongoing operating and maintenance costs.

4. Current Budget (2022/23) Settings for Rates

The 2022/23 Budget differentiates the general rate for each type or class of land as outlined in Table 2 below. The current definitions for each to the rating categories is outlined in the Appendix.

Table 3 - Differential Rate Category and Rate in the Dollar (2022/23)

Differential Rate Category	c/$CIV	Multiplier	Municipal Charge
Residential Land	0.508460	100%	$0
Dryland Farm Land	0.386430	76%	$0
Irrigated Farm Land	0.386430	76%	$0
Business Land	0.610152	120%	$0
Cultural and Recreation Land	0.050846	10%	$0
Mildura City Heart special rate	0.254895		

Source – Council Budget Papers

Figure 7 - General Rate Multiplier by Differential Rate Category (2022/23)

Source – Council Budget Papers

The total yield from general rates for each category is outlined in Table 2.3 below. The residential land category provides a majority (64.0%) of the total general rate, with dryland and irrigated farmland providing 7.6% and 9.7% respectively (17.3% combined), business land 17.8% and cultural and recreation land providing less than 1%. The Mildura City Heart Special Rate collects $0.655M from properties located within the boundary of the defined Mildura City Heart precinct and classified within the Business rate category. The full amount received goes to Mildura City Heart Inc. and is not used by MRCC to fund any other services.

Table 2.3 below outlines the average rate per category for the 2022/23 Budget.

Table 4.4. Total Yield, Contribution and Average Rate by Rate Category – 2022/23 Budget

Category	Number of Assessments	Revenue ($'000)	Contribution	Average Rate
Residential Land	24,573	43,549	64.0%	$1,772
Dryland Farmland	1,541	5,150	7.6%	$3,342
Irrigated Farmland	1,787	6,588	9.7%	$3,687
Business Land	2,479	12,117	17.8%	$4,888
Cultural and Recreation Land	85	13	0.0%	$153
Sub-Total	**30,465**	**$67,417**		
Mildura City Heart Special Rate	367	655	1.0%	$1,785
Total	**30,832**	**$68,072**		

Source – Council Budget Papers

5. Rating Strategy

Council has adopted the following strategic objectives to implement changes to the current differential rating system.

Objective – To maintain rates at an affordable level for all ratepayers and encourage stability, predictability and effective mitigation of financial risk.

Council will achieve the objective by maintaining rate increases in alignment with State Government rate cap, unless significant circumstances warrant a request for a variation to the rate cap. There is no foreseen reason at this stage to apply for a variation.

Objective – To improve the alignment to the wealth tax principle, to improve the equity of the burden on ratepayers and to address the capacity to pay of residential ratepayers.

Council will achieve the objective by increasing the farmland rate to reach 90% of the residential rate by 2026/27 and increasing the business rate to reach 130% of the residential rate.

Budget Year	Residential	Business	Farmland (Dryland)	Farmland (Irrigated)	Cultural and Recreation
2023/24	100%	130%	90%	90%	10%
2024/25	100%	130%	90%	90%	10%

Objective – To implement full cost pricing on fees and charges, where appropriate, to ensure the general rate is not subsidising Council services or infrastructure (unless supported by a positive public benefit test).

Council will achieve the objective by reviewing the pricing for user charges and service fees to achieve full cost recovery – unless a community service obligation has been supported by a public benefit test.

5.1 Impact Assessment of the Strategy

The tables below outline the projected impact the change will have on individual rating assessments. There will be 18,486 residential properties that receive a decrease in the general rate by $0-$100 per year, with 5,742 residential properties receiving a decrease in the general rate of $100-$200 per year. Farming properties will experience an increase in the general rate, with 1,350 projected to have an increase of $200-$400 per year and 613 properties increasing by $400-$600 per year. There are 53 farming properties that will experience an increase in general rates of $2,000 or greater. In the business rating category, the greatest proportion (1,510 properties) will experience an increase of $0-$100 per year, while 528 business properties will experience an increase of $100-$200 per year. There are 23 business properties that will experience an increase in general rate of $2,000 or greater. The median rate for residential properties will decrease from $1,663 to $1,588 (a decrease of $75), while the farmland median rate increases from $2,377 to $2,688 (an increase of $311). The business median rate will increase from $2,142 to $2,216 (an increase of $74).

Table 5.1. Differential Rating of the General Rate for Option 14

Category	Rate in Dollar	Change	Total Rates Revenue	% of Base Rate (Before)	% of Base Rate (After)	% Contribution (Before)	% Share of Rate Burden	Median Rate (Before)	Median Rate (After)
Residential	0.00485698	-4.5%	$41,855,880	100%	100%	64.7%	61.8%	$1,663	$1,588
Business	0.00631408	+3.5%	$12,559,589	120%	130%	17.9%	18.6%	$2,142	$2,216
Farm Land	0.00437128	+13.1%	$13,272,356	76%	90%	17.3%	19.6%	$2,377	$2,688
Cultural and Recreational	0.00048570	-4.5%	$12,580	10%	10%	0.0%	0.0%	$79	$79

Source – AEC

The following table outlines the impact of the change (for Option 14) on the rating yield from the rating categories. While the total rating revenue does not increase, the Residential rating category will decrease by $1.962M, while Farming rating category will increase by $1.539M and the Business rating category will increase by $0.423M.

Table 5.2. Rating Yield Outcome of Option 14

General Rating Category	Proposed $	Contribution	Current Rates	$ Change	% Change	# Property Increase	# Property No Change	# Properties Decrease
Residential	$41,855,880	61.8%	$43,817,426	-$1,961,546	-4.5%	-	-	24,589
Farm Land	$13,272,356	19.6%	$11,733,023	$1,539,333	13.1%	3,323	-	-
Business								
- Commercial	$7,480,967	11.1%	$7,229,130	$251,837	3.5%	1,540	-	-
- Industrial	$5,078,622	7.5%	$4,907,657	$170,965	3.5%	951	-	-
Cultural and Recreational	$12,580	0.0%	$13,169	-$590	-4.5%	-	-	85
Total	**$67,700,405**	**100.0%**	**$67,700,405**	**$0**	**0.00%**	**5,814**	**-**	**25,074**

Source – AEC

Table 5.3. Impact of Rating Strategy – Number of properties impacted by percentage of change to rate assessment.

General Rating Category	-$1k to -$2k	-$600 to -$1k	-$400 to -$600	-$200 to -$400	-$100 to -$200	$0 to -$100	$0	$0 to +$100	+$100 to +$200	+$200 to +$400	+$400 to +$600	+$600 to +$1k	+$1k to +$2k	+$2k to +$3k	+$3k to +$5k	+$5k to +$10k	+$10k to +$20k	>$20k
RESIDENTIAL	**2**	**9**	**15**	**335**	**5,742**	**18,486**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Residential	2	9	15	335	5,742	18,486	-	-	-	-	-	-	-	-	-	-	-	-
FARMING	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**269**	**515**	**1,350**	**613**	**375**	**148**	**23**	**13**	**10**	**5**	**2**
Dry Land Farm	-	-	-	-	-	-	-	140	166	575	342	221	85	9	2	1	-	-
Irrigated Farm	-	-	-	-	-	-	-	129	349	775	271	154	63	14	11	9	5	2
BUSINESS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,510**	**528**	**297**	**53**	**54**	**26**	**11**	**8**	**2**	**2**	**-**
Commercial	-	-	-	-	-	-	-	912	344	187	33	36	14	7	7	-	-	-
Industrial	-	-	-	-	-	-	-	598	184	110	20	18	12	4	1	2	2	-
CULTURAL AND RECREATIONAL	**-**	**-**	**-**	**-**	**-**	**85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cultural and Recreational	-	-	-	-	-	85	-	-	-	-	-	-	-	-	-	-	-	-
NON-RATEABLE	**-**	**-**	**-**	**-**	**-**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-rateable	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-
Total	**2**	**9**	**15**	**335**	**5,742**	**18,971**	**-**	**1,779**	**1,043**	**1,647**	**666**	**429**	**174**	**34**	**21**	**12**	**7**	**2**

Source: AEC (unpublished)

6. Rates and Charges

6.1 Rating Framework

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Section 154 of the Local Government Act 1989 declares that all land is rateable with a number of exceptions including land held or used for public or municipal purposes, land used exclusively for charitable, education or religious purposes, and certain clubs or memorials under the Veterans Act 2005, Returned Services League and related associations as defined.

The Local Government Legislative Amendment (Rating and Other Matters) Act 2022 received Royal Assent in August 2022. The Act makes changes to the arrangements for unpaid rates and charges, consideration of ratepayers facing financial hardship, service rates and charges and special rates and charges. The Act also introduces a new public benefit criteria for councils to offer rate rebates and concessions.

The Ministerial Guidelines for Differential Rating (Guidelines)[1] have been prepared to guide Councils in the application of differential rates under S.161 of the Local Government Act 1989 (the Act). Councils must have regard to these guidelines before declaring a differential rate for any land. Councils must have regard to these guidelines to avoid the risk of their decisions being found to be inconsistent under S.161(4) of the Act.

Each Council in Victoria has a reasonable amount of flexibility within the constraints of the Local Government Act 1989, Local Government Legislative Amendment (Rating and Other Matters) Act 2022 and the Guidelines. The flexibility allows each Council to establish a rating system and approach that is best aligned to the composition and profile of the ratepayer base and the revenue requirements of the Council. The Council has the ability to make decisions with respect to:

- Valuation approach to establishing the land valuations (setting the tax base for rating)
- Establishing differential rating categories (within legislative and Guideline constraints)
- Setting the differential rate burden across the different rating categories (within legislative and Guideline constraints)
- Establishing a base rate as a fixed charge applied to all properties regardless of valuation
- Setting rebates and concessions
- Applying waivers and other payment arrangements.

6.2 Council's Application of Rating Principles

Each local government must establish a rating system based upon guiding principles. It is also important that in setting the rating system that the local government considers the consequences (sometime unintended) and the costs of the proposed rating system. To assist a Council in deciding upon the rating system, there are general rating principles that are commonly used by local governments to guide in the decision making.

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[1] Ministerial Guidelines for Differential Rating, April 2013 - Published in the Government Gazette on 26 April 2013.

The principles are outlined in the Victorian Local Government Better Practice Guide 2014[2] – Revenue and Rating Strategy, as well as used by the Local Government Rating System Review Ministerial Panel in the preparation of the Local Government Rating System Review (2019)[3].

In developing this Rating and Revenue Plan, Council makes note that in some circumstances the principles can be seen to be at cross-purpose. To achieve the desired objective, it is important to understand the limitations of the rating system and the best use of the available rating instruments – inappropriate use of rating instruments can often lead to a conflict between rating principles. Furthermore, it is important to understand that the rating instruments differ in their impact upon achieving the rating principles due to the broad or targeted impact the instruments have. For example, using a differentiated rating category is a broad instrument and not suitable, for example, when Council is concerned with the capacity to pay of a group of disadvantaged ratepayers. In this example, it may be more suitable to apply the capacity to pay principle by using a targeted rebate, waiver, or concession instrument.

Wealth Tax Principle

Wealth is defined by the Local Government Better Practice Guide 2014 as “the total value reflected in property and investments and income directed to day-to-day living.” While other levels of government use different components of wealth for a tax base (such as taxable income) local government is limited by the Local Government Act to taxing one component of wealth – real property.

The “wealth tax” principle implies that the rates paid are dependent upon the valuation of a ratepayer’s real property, with little or no correlation to the individual ratepayer’s consumption of services or the perceived benefits. The valuation of land is considered to be a suitable tax base of wealth, or the lands capacity to generate wealth.

While it may be that the valuation of land has some correlation with the accessibility to public goods and services, assessing the appropriateness of the general rate has not been considered in the context of the services consumed by individual ratepayers. The land valuation is simply used as a tax base (a measure of wealth) upon which the general rate is calculated as a contribution to fund public goods and services provided to the whole community, not specific to the individual ratepayer. In establishing the rate burden on each rate category Council has considered the wealth generating capacity of the land, not the services consumed by each ratepayer.

Equity Principle

The consideration of equity in establishing a rating system (or other taxation systems by other levels of government) is often a main concern, given that equity is often related to fairness.

There are two concepts of equity that are considered in Council’s rating system:

Horizontal equity – ratepayers in a similar situation should contribute similar amounts; and

Vertical equity – those who are better off should pay more than those worse off.

The vertical equity aligns well with a pure “wealth tax” approach, in that the rates paid relate directly to the value of a ratepayer’s real property. However, horizontal equity (a ratepayer’s situation) cannot be assessed on land valuations alone.

Further consideration of equity is informed by the following:

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[2] Local Government Better Practice Guide 2014 – Revenue and Rating Strategy, Local Government Victoria, Department of Transport, Planning and Local Infrastructure.

[3] Local Government Rating System Review, Discussion Paper, Department of Environment, Land, Water and Planning

Benefit or user pays principle – where a definable group of ratepayers have more access to, or benefits more from, public goods and services, that group of ratepayers should contribute more. This can conflict with the Wealth Tax Principle where there are high land valuations and perception of less consumption of Council services and infrastructure.

Capacity to pay principle – the ability to pay rates differs amongst ratepayers, those with more capacity to pay should contribute more. A conflict can arise with the Wealth Tax Principle in the case of a high valuation yet a low income being earned ("*asset rich, income poor*").

Incentive or encouragement principle – incentives or encouragements should be afforded to groups of ratepayers who contribute more to the Council's goals or objectives, ideally supported by a public interest assessment.

Balancing the importance, or even the appropriateness, of the equity considerations is a strategic and a policy position that Council is required to make in establishing rating categories and setting the rate burden that each rate category should contribute. The use of the differentiated general rate, as well as the use of rebates and concessions, often reflects the strategic and policy position each Council makes and is a reason for changes to the rating system from one term of Council to the next.

Efficiency Principle

The efficiency of a rating system is measured by the extent to which free market decisions are affected by the rating system. A pure economic view of an efficient rating system would be one that does not distort the buying and selling decisions within the local economy. The price of rates and charges is the mechanism by which the rating system can distort buying or selling decisions.

In addition to controlling the total rate burden on ratepayers, Council can impact the efficiency of a rating system by increasing (or decreasing) the differentiated general rate beyond what is considered equitable. Furthermore, Council can improve the efficiency by ensuring services that can be directly charged to identifiable consumers are not funded by the general rate, rather a special rate or service charge is used.

The Ministerial Guidelines for Differential Rating[4] provides direction and caution on setting a differentiated rate on certain types of land use.

Simplicity Principle

A rating system should be able to be understood by ratepayers and able to be implemented and administered at an efficient cost.

Simplicity can often conflict with the principles of equity and efficiency. A simple rating scheme while easy to understand and may have a low cost for administration, may not have an equitable outcome and may distort the buying and selling decisions in the economy. The more rating instruments that Council uses, in particular the differentiation and use of rebates, the more complex the system is likely to be

6.3 Differential Rating Categories

Levying the general rate through the application of different differentials recognises that the CIV land valuation approach alone does not adequately satisfy the general rating principles outlined above, nor does it achieve the policy settings of the Council.

Council also recognises that some ratepayers have more capacity to generate wealth and to obtain concessions from the tax deductibility of council rates.

[4] Ministerial Guidelines for Differential Rating, Published in the Government Gazette on 26 April 2013

Council does not intend to change the rating categories nor the definitions of the rating categories through this Revenue and Rating Plan.

The following categories and definitions will continue until 2026/27:

Residential land - any rateable land that is not Farm land, Business land, or Cultural and Recreational land.

Business land – any rateable land which is occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or unoccupied but zoned commercial or industrial under the Mildura Planning Scheme.

Farmland (Dryland and Irrigated) – farmland as defined under the Valuation of Land Act 1960.

Cultural and Recreational Land – Land as defined under the Cultural and Recreational Lands Act 1963.

See the Appendix for detailed definition, objectives, characteristics

6.4 Approach to Property Valuations

The Valuation of Land Act 1960 is the principle legislation in determining property valuations. Under the Valuation of Land Act 1960, the Victorian Valuer-General conducts property valuations on an annual basis.

Council currently applies a Capital Improved Value (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 principal of valuing land for its highest and best use at the relevant time of valuation.

Council has not intention of changing the approach to the annual valuations and considers the CIV as the most appropriate and most equitable basis for establishing the tax base for the general rate.

6.5 Special Rates and Charges

Council levies a special rate entitled 'Mildura City Heart Special Rate' for the purposes of marketing and promotion of the Mildura City Heart precinct. The Mildura City Heart special rate has been in place since 1 January 2016.

6.6 Service Rates and User Charges

Council currently charges service rates and charges for municipal waste, kerbside collection and recycling and the current policy is to set the charges at full cost recovery (including rehabilitation and after care of landfill sites).

Council is proposing no change to the charging or policy position of full cost recovery until 2026/27.

6.7 Rebates and Concessions

The Municipal Rates Pension Concession is set at half the rates and charges levied on eligible pensioners up to a maximum of $253.20 for the 2022/23 year and is fully funded by the State Government.

Eligible pensioners are also entitled to receive up to a $50.00 concession on the Fire Services Property Levy.

For the 2023-25 years, Council proposes no change to its policy on rebates and concessions.

6.8 Relief and Hardship Policies Available to Ratepayers in Financial Distress

Council acknowledges that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. Council has adopted the Hardship Policy with the purpose to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

Ratepayers seeking to apply for such provision are required to contact and discuss options with Council.

7. Other Revenue Items

7.1 User Fees

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure. Examples include:

- Leases and facility hire fees
- Recreation reserve hire
- Animal control
- Landfill fees
- Immunisations fees.

The provision of services form a key part of Council's role in supporting the local community. In providing these, Council considers a range of 'Best Value' principles, including service cost and quality standards, value-for-money, and community expectations and values. Council also balances the affordability and accessibility of infrastructure and services with the community's capacity to pay.

Council must comply with the government's Competitive Neutrality Policy for the business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

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

Council's services are provided on the basis of one of the following pricing methods:

- Market pricing
- Full cost recovery pricing
- Council subsidy pricing.

Market pricing

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

It should be noted that if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that Council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

Full cost recovery pricing

Full cost recovery pricing aims to recover all direct and indirect costs incurred by Council. This pricing should be used in particular where a service provided by Council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Council subsidy pricing

Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (ie Council provides the service free of charge) to partial subsidies, where Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as Commonwealth and state funding programs. Full Council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

Council will develop a table of fees and charges as part of its rolling four-year Budget each year. Proposed pricing will be included in this table and communicated to stakeholders before the Budget is adopted, giving stakeholders the chance to review and provide valuable feedback before the fees are locked in.

For more details please refer to Councils Fees and Charges Policy CP046.

7.2 Statutory Fees and Fines

Statutory fees and fines are those that 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 services or legislation, and generally councils 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
- *Food Act* registrations
- Public Health Act registrations

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. The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 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. The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit.

7.3 Fire Services Property Levy

Fire Services Property Levy was introduced 1st July 2013 after legislation was passed in 2012 (Fire Services Property Levy Act 2012). Previously this was collected through building and property insurance premiums.

The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value 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.

7.4 Grants (Operating and Capital)

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, while 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. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities. Only confirmed grants are included in the Budget and Financial Plan, with any unbudgeted grants ultimately received during the Budget year to be used to replace Council funds.

When preparing its Financial Plan, Council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in Council's Budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

7.5 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 asset hand-overs.

Examples of contributions include:

- monies collected from developers under planning and development agreements
- monies collected under developer contribution plans and infrastructure contribution plans
- contributions from user groups towards upgrade of facilities
- assets handed over to Council from developers at the completion of a subdivision, such as 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.

7.6 Investment Income

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 per Council's Investment Policy, which seeks to maximise return on funds, whilst minimising risk. For further details, please refer to Council's Investment Policy CP047.

7.7 Borrowings

While not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by Council resolution. For further details, please refer to Council's Borrowings Policy and Council's long-term Financial Plan.

8. Community Engagement

The public consultation process around this was conducted through the preparation of the Revenue and Rating Plan 2023-25 and informed by the Community engagement for the development of the Community Vision and Council and Community Plan 2021-2025. The community engagement plan was developed in alignment with Council's Community Engagement Strategy 2020 – 2024.

The community engagement was based upon the IAP2 Spectrum of Participation out outlined below.

	Inform	Consult	Involve	Collaborate	Empower
Goal of the engagement	To provide the public with balanced and objective information to assist them in understanding the problem alternatives, opportunities and/or solutions	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution	To place final decision- making in the hands of the public.
Promise to the public	We will keep you informed	We will keep you informed, listen to and acknowledge concerns and aspirations, provide feedback on how public input influenced the decision	We will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision	We will look to you for advice and innovation in formulating solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible	We will implement what you decide

Appendix A – Definition of Land

Residential Land

Definition	Residential land is identified as any rateable land that is not Farm land, Business land, or Cultural and Recreational land.
Objectives	The objectives of the rate are to: • ensure that all rateable land makes an equitable financialcontribution to the cost of carrying out the functions of Council, including (but not limited to) the: ○ construction and maintenance of infrastructure assets ○ development and provision of health and communityservices ○ provision of general support services.
Characteristics	• Land that is not used for farming, business or cultural andrecreational purposes and is occupied for the principal purpose of physically accommodating persons; or • Unoccupied but zoned residential under the MilduraPlanning Scheme and which is not business land. The characteristics of planning scheme zoning are applicableto the determination of vacant land that will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zonedresidential under the Mildura Planning Scheme. The classification of land that is improved will be determinedby the occupation of that land and have reference to the planning scheme zoning.
Types and classes	The types and classes of rateable land within this rate arethose having the relevant characteristics described above.
Use of rate	The money raised by this rate will be applied to the items ofexpenditure described in the Budget by Council. The level of the rate for land in this category is considered toprovide for an appropriate contribution to Council's budgetedexpenditure, having regard to the characteristics of the land.
Level of rate	100% of the General Rate.
Use of land	Is any use permitted under the Mildura Planning Scheme.
Geographic location	The geographic location of the land is wherever it is locatedwithin the municipal district.
Planning scheme zoning	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in therelevant Mildura Planning Scheme.
Types of buildings	The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2018-2019 financial year.

Business Land

Definition	Business land is identified as: • any rateable land that is occupied for the principal purpose of carrying out the manufacture or production of,or trade in, goods or services • or unoccupied but zoned commercial or industrial under the Mildura Planning Scheme.
Objectives	The objectives of the rate are to: • ensure that all rateable land makes an equitable financialcontribution to the cost of carrying out the functions of Council, including (but not limited to) the: ○ construction and maintenance of infrastructure assets ○ development and provision of health and communityservices ○ provision of general support services • recognise the higher level of service usage than othercategories.
Characteristics	Land that is used for commercial purposes including: • retail shops • offices • services businesses, car parks, garden centres, car yards, boat yards, entertainment centres (theme parks), hotels andmotels • land that has improvements and/or buildings used forcommercial purposes. The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rateapplicable to business land. The vacant land affected by this rate is that which is zonedcommercial and/or industrial under the Mildura planning scheme. The classification of land that is improved will be determined bythe occupation of that land and have reference to the planning scheme zoning.
Types and classes	The types and classes of rateable land within this differentialrate are those having the relevant characteristics described above.
Use of rate	The money raised by the differential rate will be applied to theitems of expenditure described in the Budget by Council. The level of the rate for land in this category is considered toprovide for an appropriate contribution to Council's budgetedexpenditure, having regard to the characteristics of the land.
Level of rate	130% of the General Rate.
Use of land	Any use permitted under the Mildura Planning Scheme.
Geographic location	The geographic location of the land is wherever it is locatedwithin the municipal district.
Planning scheme zoning	The zoning applicable to each rateable land within this category,as determined by consulting maps referred to in the relevant Mildura Planning Scheme.
Types of buildings	The types of buildings on the land within this differential rate areall buildings already constructed on the land or which will be constructed prior to the expiry of the 2018-2019 financial year.

Farm Land (Dry)

Definition	Farm land as defined under the *Valuation of Land Act 1960.*
Objectives	The objectives of the rate are to: • ensure that all rateable land makes an equitable financialcontribution to the cost of carrying out the functions of Council, including (but not limited to) the: ○ construction and maintenance of infrastructure assets ○ development and provision of health and communityservices ○ provision of general support services. • recognise the changes to relative property values, the high value of land as an input to farm operations, and in recognition of a lower level of service usage associated with their rural isolation than other categories.
Characteristics	Farm land that is: • without access to irrigation infrastructure • not less than two hectares in area • used primarily for grazing (including agistment), dairying, pigfarming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or growing of crops of any kind • used by a business that has significant and substantial commercial purpose or character, seeks to make a profit ona continuous or repetitive basis and is either making a profitor has reasonable prospect of making a profit from its activities. The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rateapplicable to farm land. The vacant land affected by this rate is that which is zonedfarming under the Mildura Planning Scheme. The classification of land that is improved will be determined bythe occupation of that land and have reference to the planning scheme zoning.
Types and classes	The types and classes of rateable land within this differentialrate are those having the relevant characteristics described above.
Use of rate	The money raised by the differential rate will be applied to theitems of expenditure described in the Budget by Council. The level of the rate for land in this category is considered toprovide for an appropriate contribution to Council's budgetedexpenditure, having regard to the characteristics of the land.
Level of rate	90% of the General Rate.
Use of land	The use of the land within this differential rate, in the case ofimproved land, is any use of land.
Geographic location	The geographic location of the land within this differential rate iswherever it is located within the municipal district.
Planning scheme zoning	The zoning applicable to each rateable land within this category,as determined by consulting maps referred to in the relevant Mildura Planning Scheme.
Types of buildings	The types of buildings on the land within this differential rate areall buildings already constructed on the land or which will be constructed prior to the expiry of the 2018-2019 financial year.

Farm Land (irrigated)

Definition	Farm land as defined under the *Valuation of Land Act 1960.*
Objectives	The objectives of the rate are to: • ensure that all rateable land makes an equitable financialcontribution to the cost of carrying out the functions of Council, including (but not limited to) the: ○ construction and maintenance of infrastructure assets ○ development and provision of health and communityservices ○ provision of general support services • recognise the changes to relative property values, the high value of land as an input to farm operations, and in recognition of a lower level of service usage associated with their rural isolation than other categories.
Characteristics	Farm land that is: • with access to irrigation infrastructure • not less than two hectares in area • used primarily for grazing (including agistment), dairying, pigfarming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or growing of crops of any kind • used by a business that has significant and substantial commercial purpose or character, seeks to make a profit ona continuous or repetitive basis and is either making a profitor has reasonable prospect of making a profit from its activities. The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rateapplicable to farm land. The vacant land affected by this rate is that which is zonedfarming under the Mildura Planning Scheme. The classification of land which is improved will be determinedby the occupation of that land and have reference to the planning scheme zoning
Types and classes	The types and classes of rateable land within this differentialrate are those having the relevant characteristics described above.
Use of rate	The money raised by the differential rate will be applied to theitems of expenditure described in the Budget by Council. The level of the rate for land in this category is considered toprovide for an appropriate contribution to Council's budgetedexpenditure, having regard to the characteristics of the land.
Level of rate	90% of the General Rate.
Use of land	The use of the land within this differential rate, in the case ofimproved land, is any use of land.
Geographic location	The geographic location of the land within this differential rate iswherever it is located within the municipal district.
Planning scheme zoning	The zoning applicable to each rateable land within this category,as determined by consulting maps referred to in the relevant Mildura Planning Scheme.
Types of buildings	The types of buildings on the land within this differential rate areall buildings already constructed on the land or which will be constructed prior to the expiry of the 2018-2019 financial year.

Cultural and Recreational Land

Definition	Land as defined under *the Cultural and Recreational Lands Act1963.*
Objectives	The objectives of the rate are to recognise the large contributionthat these community organisations and the volunteers make tothe Municipality in the provision of sporting, cultural and recreational activities.
Characteristics	Cultural and recreational land that is: • occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering ofthis purpose • owned by the body, by the Crown or by Council • used for out-door sporting recreational or cultural purposes.
Types and classes	The types and classes of rateable land within this differentialrate are those having the relevant characteristics described above.
Use of rate	The money raised by the differential rate will be applied to theitems of expenditure described in the Budget by Council. The level of the rate for land in this category is considered toprovide for an appropriate contribution to Council's budgetedexpenditure, having regard to the characteristics of the land.
Level of rate	10% of the General Rate.
Use of land	Any use permitted under the Mildura Planning Scheme.
Geographic location	The geographic location of the land is wherever it is locatedwithin the municipal district.
Planning scheme zoning	The zoning applicable to each rateable land within this category,as determined by consulting maps referred to in the relevant Mildura Planning Scheme.
Types of buildings	The types of buildings on the land within this differential rate areall buildings already constructed on the land or which will be constructed prior to the expiry of the 2018-2019 financial year.