

Independent Pricing and Regulatory Tribunal
New South Wales

Special Variation Application Form – Part B

For 2018-19

Insert Name of Council: Lismore City Council

Date Submitted to IPART: 12-02-18

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The Independent Pricing and Regulatory Tribunal (IPART)

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Tribunal Members

The Tribunal members for this review are:

Dr Peter J Boxall AO, Chair

Mr Ed Willett

Ms Deborah Cope

Enquiries regarding this document should be directed to a staff member:

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1 Introduction

IPART will assess each application against the criteria set out in the Office of Local Government's (OLG) *Guidelines for the preparation of an application for a special variation to general income* (the [Guidelines](#)). Councils should refer to these Guidelines before completing this application form.

Each council must complete this Part B application form when applying for a special variation to general income either under section 508(2) or section 508A of the *Local Government Act 1993* (NSW).

In addition, councils must complete the Part B form with the Part A (spreadsheet) form for both section 508(2) or section 508A applications. The Guidelines also require the council to have resolved to apply for a special variation. You must attach a copy of the council's resolution. IPART's assessment of the application cannot commence without it.

If the proposed special variation includes increasing minimum rates above the statutory limit, or is to apply a higher rate of increase to an existing minimum rate than to its other rates, it is not necessary for the council to also complete the separate Minimum Rates application form. However, this must be clearly identified and addressed in the special variation application. In such circumstances, councils are encouraged to discuss their proposed application with IPART as soon as possible.

As outlined in the Guidelines, new councils created in 2016 (apart from Mid-Coast Council) will be ineligible for special variations for the 2018-19 rating year.

1.1 Completing the application form

This form is structured to provide guidance on the information we consider is necessary for us to assess a special variation application. To complete the form, the council will need to respond to questions and insert text in the boxed area following each section or sub-section.

The amount of information that a council provides will be a matter of judgement for the council, but it should be sufficient for us to make an evidence-based assessment of the application. Generally, the extent of the evidence should reflect the size of the variation sought. More complex applications or requests for a high cumulative percentage increase should be supported by stronger, more extensive evidence.

Councils may submit additional supporting documents as attachments to the application (refer to section 8). These attachments should be clearly cross-referenced in Part B. We prefer to receive relevant extracts rather than complete publications, unless the complete publication is relevant to the criteria. If you provide complete documents when only an extract is relevant, we may ask you to resubmit the extract only. (You should provide details of how we can access the complete publication should this be necessary.)

We publish videos and fact sheets on how IPART assesses special variations and on the nature of community engagement for special variation applications. These will assist in preparing the application. The latest videos and fact sheets on these topics are available on [IPART's website](#).

We may ask for additional information to assist us in making our assessment. If this is necessary, we will contact the nominated council officer.

This application form consists of:

- ▼ Section 2 – Preliminaries
- ▼ Section 3 – Assessment criterion 1
- ▼ Section 4 – Assessment criterion 2
- ▼ Section 5 – Assessment criterion 3
- ▼ Section 6 – Assessment criterion 4
- ▼ Section 7 – Assessment criterion 5
- ▼ Section 8 – List of attachments
- ▼ Section 9 – Certification.

1.2 Notification and submission of the special variation application

Notification of intention to apply


Councils intending to submit an application under either section 508(2) or section 508A should have notified us of their intention to apply, via the Council Portal, by Friday 15 December 2017.

Any councils that did not notify but intend to apply for a special variation for 2018-19 should contact us as soon as possible.

Online submission of applications

All councils intending to apply for a minimum rate increase must use the [Council Portal](#) on IPART's website to register as an applicant council and to submit an application.

You are required to submit the application, via the Council Portal, by **Monday 12 February 2018**.



The [User Guide](#) for the Portal will assist you with the registration and online submission process. If you experience difficulties please contact:

- ▼ Arsh Suri - Arsh_Suri@ipart.nsw.gov.au or 02 9113 7730

File size limits apply on the Council Portal to each part of the application. For this Part B application form the limit is 10MB. The limit for supporting documents is 70MB for public documents and 50MB for confidential documents. We generally request supporting documents of the same type to be combined and most supporting document categories have a maximum number of 5 documents allowed. These file limits should be sufficient for your application. Please contact us if they are not.

We will post all applications (excluding confidential content) on the IPART website. Confidential content may include part of a document that discloses the personal identity or other personal information pertaining to a member of the public or whole documents such as a council working document and/or a document that includes commercial-in-confidence content. Councils should ensure that documents provided to IPART are redacted so that they do not expose confidential content.

Councils should also post their application on their own website for the community to access.

2 Preliminaries

2.1 Focus on Integrated Planning and Reporting

Councils must identify the need for a proposed special variation to their General Fund's rates revenue as part of their Integrated Planning and Reporting (IP&R) process. The IP&R documents will need to be publicly exhibited and adopted by the council prior to it submitting its application to us. Also refer to section 6 for a more detailed explanation.

The key IP&R documents are the Community Strategic Plan, Delivery Program, Long Term Financial Plan and, where applicable, the Asset Management Plan. A council's application may also include supplementary and/or background publications used within its IP&R processes. You should refer to these documents to support your application for a special variation where appropriate.

2.2 Key purpose of special variation

At the highest level, indicate the key purpose(s) of the proposed special variation by marking one or more of the boxes below with an "x".

Maintain existing services	<input checked="" type="checkbox"/>
Enhance financial sustainability	<input type="checkbox"/>
Environmental services or works	<input type="checkbox"/>
Infrastructure maintenance / renewal	<input type="checkbox"/>
Reduce infrastructure backlogs	<input type="checkbox"/>
New infrastructure investment	<input type="checkbox"/>
Other (specify)	<input type="checkbox"/>

You should summarise below the key aspects of the council's application, including the purpose and the steps undertaken in reaching a decision to make an application.

An existing special variation for business promotion will cease on 30 June 2018. The amount of the existing special variation is \$115,277.

This application is seeking approval for a new five year special variation to continue the established core marketing, events, place making and business support activities currently delivered by the Lismore Business Promotion Program. This is considered critical after the aftermath of the March 2017 Flood which devastated the Lismore CBD. The amount sought is \$120,000.

As the existing special variation and proposed special variation are only applied to the Business – Inner CBD and Business Urban rating sub categories, the Council has undertaken specific and

extensive consultation with the business community. The scope and response to the consultation is reported in this application.

The Council considered the consultation and submissions received at its 12 December 2017 meeting and resolved to apply to the NSW Independent Pricing & Regulatory Tribunal for a Business Special Rate Variation at a rate pegged level of \$120,000 per annum for a period of 5 years, commencing on 1 July 2018.

2.3 Capital expenditure review

You should complete this section if the council intends to undertake major capital projects that are required to comply with the OLG's Capital Expenditure Guidelines, as outlined in OLG Circular 10-34. A capital expenditure review is required for projects that are not exempt and cost in excess of 10% of council's annual ordinary rates revenue or \$1 million (GST exclusive), whichever is the greater.

A capital expenditure review is a necessary part of a council's capital budgeting process and should have been undertaken as part of the Integrated Planning and Reporting requirements in the preparation of the Community Strategic Plan and Resourcing Strategy.

Does the proposed special variation require council to do a capital expenditure review in accordance with OLG Circular to Councils, Circular No 10-34 dated 20 December 2010	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
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If Yes, has a review been done and submitted to OLG?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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3 Assessment Criterion 1: Need for the variation

Criterion 1 in the OLG Guidelines is:

The need for, and purpose of, a different revenue path for the council's General Fund (as requested through the special variation) is clearly articulated and identified in the council's IP&R documents, in particular its Delivery Program, Long Term Financial Plan and Asset Management Plan where appropriate. In establishing need for the special variation, the relevant IP&R documents should canvass alternatives to the rate rise. In demonstrating this need councils must indicate the financial impact in their Long Term Financial Plan applying the following two scenarios:

- *Baseline scenario – General Fund revenue and expenditure forecasts which reflect the business as usual model, and exclude the special variation, and*
- *Special variation scenario – the result of implementing the special variation in full is shown and reflected in the General Fund revenue forecast with the additional expenditure levels intended to be funded by the special variation.*

Evidence to establish this criterion could include evidence of community need /desire for service levels/projects and limited council resourcing alternatives.

Evidence could also include the assessment of the council's financial sustainability conducted by Government agencies.

The response to this criterion should summarise the council's case for the proposed special variation. It is necessary to show how the council has identified and considered its community's needs, as well as alternative funding options (to a rates rise).

The criterion states that the need for the proposed special variation must be identified and clearly articulated in the council's IP&R documents especially the Long Term Financial Plan and the Delivery Program, and, where appropriate, the Asset Management Plan. The purpose of the proposed special variation should also be consistent with the priorities of the Community Strategic Plan.

3.1 Case for special variation – community need

Summarise and explain below:

- ▼ How the council identified and considered the community's needs and desires in relation to matters such as levels of service delivery and asset maintenance and provision.
- ▼ How the decision to seek higher revenues above the rate peg was made and which other options were examined, such as changing expenditure priorities or using alternative modes of service delivery.
- ▼ Why the proposed special variation is the most appropriate option: for example, typically other options would include introducing new or higher user charges and/or an increase in council loan borrowings, or private public partnerships or joint ventures.

-
- ▼ How the proposed special variation impacts the Long Term Financial Plan forecasts for the General Fund and how this relates to the need the council identified. Our assessment will also consider the assumptions which underpin the council's Long Term Financial Plan forecasts.

In addressing this criterion, you should include extracts from, or references to, the IP&R document(s) that demonstrate how the council meets this criterion.

In this instance, the 'community' is a very specific one – the business ratepayers in Lismore, in clearly defined rating categories: Business-Inner CBD and Business-Urban. The need for this specific ratepayers' group to continue funding the well-established Lismore Business Promotion Program at existing or increased levels was identified by two consecutive iterations of the Lismore Business Panel; the entity appointed by Council to oversee the operation of the Program.

The Lismore Business Panel's term of office is linked to the four year cycle of local government elections. At its final meeting on 24 February, 2017 the 'outgoing' Lismore Business Panel recommended that the existing 5 Year Additional Special Business Rate Variation Levy (SBRVL) be placed on a permanent footing, at an annual level commencing at \$220,000 p.a.

The subsequent 'incoming' Lismore Business Panel appointed after the election of a new Council in September 2016 reduced the quantum of Year One funding to \$120,000 p.a., following on from the major Lismore flood event of 31 March, 2017.

As the peak business bodies reporting to Council, both outgoing and incoming Panels recommended that an application be made to IPART for a new Business SRV. The drivers for both Panels were:

- The desirability of ending the need for repeated applications to IPART for new Business SRVs, with attendant costs and use of Council resources;
- The impact on the budget and outcomes of the Lismore Business Promotion Program and the city centre revitalisation activities, once the current level of funding via business rates generated by the 5 Year SBRVL reverted automatically to pre-2013 levels on July 1, 2018; and
- Agreement that the proposed continuation of the current SRV was essentially 'more of the same' or 'business as usual' and not a significant rate increase.
- Acceptance that in the absence of specific funding for the promotion of the Lismore CBD after the disastrous March 31 flood event by either State or Federal bodies, the Lismore Business Promotion Program budget would be the only source of such vital post-disaster marketing efforts.

The recommendation adopted by Lismore City Council at its 12 December 2017 meeting was to proceed with an application for a 5 year Business SRV at a Year One level of \$120,000 p.a. The proposed SRV is viewed as the most appropriate option for the Business Rate sector specifically, which totals 1094 individual business property owners. Higher use charges, unrelated additional Council loan borrowings, public/private partnerships or other funding mechanisms available are not viewed as applicable in this instance.

3.2 Financial sustainability

The proposed special variation may be intended to improve the council's underlying financial position for the General Fund, or to fund specific projects or programs of expenditure, or a combination of the two. We will consider evidence about the council's current and future financial sustainability and the assumptions it has made in coming to a view on its financial sustainability.

You should explain below:

- ▼ The council's understanding of its current state of financial sustainability, its long-term projections based on alternative scenarios and assumptions about revenue and expenditure.
- ▼ Any external assessment of the council's financial sustainability (eg, by auditors, NSW Treasury Corporation). Indicate how such assessments of the council's financial sustainability are relevant to supporting the decision to apply for a special variation.
- ▼ The council's view of the impact of the proposed special variation on its financial sustainability.

Council understanding of financial sustainability

Council's first independent report on Lismore City Council's financial sustainability was prepared by TCorp in 2013. The TCorp assessment concluded that:

Financial Sustainability Rating: Moderate

Outlook: Negative

The full report is provided as Attachment 16.

Since that time Council has actively responded to the challenge by making changes to the recurrent budget, developing a robust long term financial plan, and maximising the integration between the Imagine Lismore strategic documents, LTFP and Asset Management Plans.

A key step was the adoption of the Financial Sustainability Policy in February 2014 to provide guidance to future decisions which had financial implications. One of the key policy objectives was to progressively achieve a balanced annual result before capital grants and contributions by 2023, as the Council had set a target of 10 years to achieve financial sustainability. When the Long Term Financial Plan was initially adopted the planned 'road to financial sustainability' included the following steps:

1. Find Initial Savings
2. Zero Based Budgeting
3. Service Level Review
4. Efficiency & Productivity Improvements
5. Assets Rationalisation

6. Rate Increase

Council has addressed 1 and 2 making total recurrent saving of over \$1.3 million or approximately 25% of the total \$5 million funding shortfall that we had in 2012. Further expenditure savings or additional revenues of \$2.4 million have been included in 2017/18. Three (3) is soon to commence, 4 is ongoing and 5 is in progress. Six (6) is deliberately planned as the final stage and a special variation application for infrastructure management works is to be considered if necessary for introduction from 2019/20.

An updated and amended LTFP was used by Council when preparing its 'Fit for the Future' proposal to IPART in June 2015.

After considering the proposal, IPART determined Council to be 'FIT'. The assessment report indicated that:

- The council satisfies the scale and capacity criterion', and
- The council satisfies the financial criteria overall. Although it does not satisfy the infrastructure and service management criterion, it satisfies the sustainability and efficiency criteria.

It is acknowledged that the proposed SV does not progress Council towards financial sustainability. The purpose of this SV is to continue the delivery of core marketing, events, place making and business support activities currently delivered by the Lismore Business Promotion Program.

3.3 Financial indicators

How will the proposed special variation affect the council's key financial indicators (General Fund) over the 10-year planning period? Please provide, as an addendum to the Long Term Financial Plan, an analysis of council's performance based on key indicators (current and forecast) which may include:

- ▼ Operating balance ratio excluding capital items (ie, net operating result before capital grants and contributions as percentage of operating revenue before capital grants and contributions).
- ▼ Unrestricted current ratio (the unrestricted current assets divided by unrestricted current liabilities).
- ▼ Rates and annual charges ratio (rates and annual charges divided by operating revenue).
- ▼ Debt service ratio (principal and interest debt service costs divided by operating revenue excluding capital grants and contributions).
- ▼ Broad liabilities ratio (total debt plus cost to clear infrastructure backlogs as per Special Schedule 7 divided by operating revenue).
- ▼ Asset renewal ratio (asset renewals expenditure divided by depreciation, amortisation and impairment expenses).

It is acknowledged that the proposed Special Variation (SV) does not progress Council towards financial sustainability.

A range of financial Key Performance Indicators (KPI's) are provided as part of Attachment 17 (Long Term Financial Plan Model 1 – Special Variation for Business Promotion Included and Attachment 18 (Long Term Financial Plan Model 2 – Special Variation for Business Promotion Excluded). The following tables show a snapshot of the KPI's.

Table 1 includes the special rate variation and Table 2 excludes the special rate variation.

Table 1 – KPI	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Operating Performance Ratio	4.85	9.18	9.88	11.23	11.57	11.61	11.51	12.01	12.19	12.12
Own Source Operating Revenues Ratio	78.01	78.74	77.34	86.38	86.58	86.74	86.93	87.12	87.29	87.42
Debt Service Cover Ratio	3.90	4.81	5.45	5.87	6.73	7.67	9.28	11.52	15.12	16.78
Building & Infrastructure Renewal Ratios	78.02	97.76	100.85	80.71	80.78	81.42	85.70	84.84	85.00	84.32



Table 2 – KPI	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Operating Performance Ratio	4.86	9.19	9.89	11.24	11.58	11.61	11.50	12.01	12.19	12.12
Own Source Operating Revenues Ratio	77.98	78.71	77.31	86.36	86.56	86.74	86.93	87.12	87.29	87.42
Debt Service Cover Ratio	3.90	4.81	5.45	5.87	6.73	7.67	9.28	11.52	15.12	16.78
Building & Infrastructure Renewal Ratios	78.02	97.76	100.85	80.71	80.78	81.42	85.70	84.84	85.00	84.32

3.4 Contribution plan costs above the cap

You should complete this section if the proposed special variation seeks funding for contributions plan costs above the development contributions cap. Otherwise, leave this section blank.

Please explain how the council has established the need for a special variation to meet the shortfall in development contributions.

For costs above the cap in contributions plans, a council must provide:¹

- ▼ a copy of the council's section 94 contributions plan

¹ See Planning Circular 10-025 dated 24 November 2010 at www.planning.nsw.gov.au and for the most recent Direction issued under section 94E of the *Environmental Planning and Assessment Act 1979*. See also Planning Circular PS 10-022 dated 16 September 2010.

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- ▼ a copy of the Minister for Planning's response to IPART's review and details of how the council has subsequently amended the contributions plan
 - ▼ details of any other funding sources that the council is proposing to use, and
 - ▼ any reference to the proposed contributions (which were previously to be funded by developers) in the council's planning documents (eg, Long Term Financial Plan and Asset Management Plan AMP).

N/A

4 Assessment criterion 2: Community awareness and engagement

Criterion 2 in the Guidelines is:

Evidence that the community is aware of the need for and extent of a rate rise. The Delivery Program and Long Term Financial Plan should clearly set out the extent of the General Fund rate rise under the special variation. The council's community engagement strategy for the special variation must demonstrate an appropriate variety of engagement methods to ensure community awareness and input occur. The IPART fact sheet includes guidance to councils on the community awareness and engagement criterion for special variations. In particular, councils need to communicate the full cumulative increase of the proposed SV in percentage terms, and the total increase in dollar terms for the average ratepayer, by rating category

Our fact sheet on the requirements for community awareness and engagement is available on the IPART website.²

In responding to this criterion, the council must provide evidence that:

- ▼ it has consulted and engaged the community about the proposed special variation using a variety of engagement methods and that the community is aware of the need for, and extent of, the requested rate increases
- ▼ it provided opportunities for input and gathered input/feedback from the community about the proposal, and
- ▼ the IP&R documents clearly set out the extent of the requested rate increases.

In assessing the evidence, we will consider how transparent the engagement with the community has been, especially in relation to explaining:

- ▼ the proposed cumulative special variation rate increases including the rate peg for each major rating category (in both percentage and dollar terms)
- ▼ the annual increase in rates that will result if the proposed special variation is approved in full (and not just the increase in daily or weekly terms)
- ▼ the size and impact of any expiring special variation (see Box 4.1 below for further detail), and
- ▼ the rate levels that would apply without the proposed special variation.

More information about how the council may engage the community is to be found in the Guidelines, the IP&R manual and our fact sheet.

² <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/For-Councils/Apply-for-a-special-variation-or-minimum-rate-increase>

Box 4.1 Where a council is renewing or replacing an expiring special variation

The council's application should show how you have explained to its community:

- ▼ There is a special variation due to expire at the end of the current financial year or during the period covered by the proposed special variation. This needs to include when the expiring special variation was originally approved, for what purpose and the percentage of (General Fund) general income originally approved.
- ▼ The corresponding percentage of general income that the expiring special variation represents for the relevant year.
- ▼ Whether the temporary expiring special variation is being replaced with another temporary or a permanent increase to the rate base.
- ▼ The percentage value of any additional variation amount, above the rate peg, for which the council is applying through a special variation.
- ▼ If the proposed special variation was not approved (ie, only the rate peg applies), the year-on-year change in rates would be lower, or that rates may fall.

The council also must attach, to its application to IPART, a copy of the Instrument of Approval that has been signed by the Minister or IPART Chairman.

4.1 The consultation strategy

The council is required to provide details of the consultation strategy undertaken, including the range of methods used to inform and engage with the community about the proposed special variation and to obtain community input and feedback. The engagement activities could include media releases, mail outs, focus groups, statistically valid random or opt-in surveys, online discussions, public meetings, newspaper advertisements and public exhibition of documents.

The council is to provide relevant extracts of the IP&R documents that explain the rate rises under the proposed special variation and attach relevant samples of the council's consultation material.

Evidence that Council has consulted and engaged the community about the proposed special variation using a variety of engagement methods and that the community is aware of the need for, and extent of, the requested rate increases:

The elements that made up the consultation process included:

- A letter from Council to business property rate payers (Attachment 1)
- Production of a 6-page Lismore Business Bulletin (Attachment 2);
- An article highlighting the proposed Business SRV in Council's fortnightly newsletter "Local Matters" distributed to 23,000 mail boxes in the city and wider LGA (Attachment 3);
- Creation of an online survey accessible to the business community (Attachment 4);
- Posting a range of supplementary documents on the Business & Industry homepage within Council's websites to enable members of the business community to be well-informed, including the Lismore Business Bulletin, Lismore Business Recovery Task Force Report, the current Lismore Business Promotion Program Business Plan and previous reviews of the Program by the Southern Cross University School of Business and Dave Arthur Consulting, respectively (Attachments 5-9).

- Inclusion of the proposed Permanent Business SRV in Council's IP&R documents (Attachments 18 and 19);
- A briefing for the Lismore Chamber of Commerce & Industry plus regular updates for the Chamber president and executive;
- Providing business ratepayers and business community representatives with opportunities to comment and provide feedback via Council's website or by writing to Council;
- A workshop with randomly selected members of the Lismore business community on November 15, 2017.

Evidence that Council provided opportunities for input and gathered input/feedback from the community about the proposal:

Such evidence includes:

- Holding a briefing for the Lismore Chamber of Commerce & Industry on 10 August, 2017 and supplying regular written and verbal updates for the Chamber president and executive;
- Providing business ratepayers and business community representatives with opportunities to comment and provide feedback via Council's website or by writing to Council;
- Organising a workshop with randomly selected members of the Lismore business community after business hours at the Lismore Workers Club on 15 November, 2017.

Council's Consultation Strategy - Overview

The consultation strategy was contained in a Business SRV project management plan provided for the senior management of Lismore City Council known as 'ExCom'. ExCom is comprised of the General Manager (GM) plus the Executive Director Infrastructure Service (EDIS) and the Executive Director Sustainable Development (EDSD). The EDSD has been responsible for the administration of the Lismore Business Promotion Program since its inception in 2009 and has sat on the Lismore Business Panel in a non-voting role since that date.

The text below is from the Business SRV project management plan.

The Lismore Business SRV Communication Plan and Consultation Strategy is designed for two separate target audiences.

1. EXTERNAL: Lismore Business Panel, Lismore Chamber of Commerce & Industry, other business organisations, all Lismore Business Ratepayers plus the wider business community (including owners and managers) and the media.
2. INTERNAL: Councillors and senior staff. This second audience is important, because a number of the recently-elected new Council Representatives may not be familiar with how the existing 5 Year Additional Special Business Rate Variation Levy (or its predecessor) came about, who pays it (directly and indirectly) and what it is used for.

The Communication Plan and Consultation Strategy consists of the following elements, in compliance with IPART's and Council's community consultation process requirements:

- Publicity about the proposed new Business SRV in the media where possible, plus an article/s in Local Matters.
- Detailed information on the new SRV will be placed on Lismore City Council and the Lismore Business Promotion Program's "Come to the Heart" websites.

- This information will include (but not be restricted to) the current Lismore Business Promotion Program business plan, both prior independent reviews of the Program by Dr. Peter Vitartis from Southern Cross University's School of Business and Dave Arthur Consulting, and the 2017 Lismore Business Flood Recovery Taskforce report 'Counting the cost and facing the future' commissioned by Council.
- A detailed SRV Bulletin will be posted and/or emailed to all business ratepayers and business owners/managers in both business rating categories in Lismore, complete with feedback mechanisms.
- These mechanisms will include an online survey, as well as invitations to individual business ratepayers, owners, managers and operators plus recognised business organisations to provide written comment and feedback.
- Briefings will be held with the Lismore Chamber of Commerce & Industry and any other business groups as requested, and a workshop will be held with a representative sampling of the Lismore business community. Potential attendees invited to this workshop will be based on the random selection process Council has employed for two previous Business SRVs and the more recent General SRV funding the Lismore Biodiversity Management Strategy among others.
- Council's community engagement manager will work closely with the project manager to ensure that consultation methods and content match current best practice and IP&R requirements.
- Community engagement staff will be assigned to act as table monitors and facilitators at the Council workshop to ensure strict impartiality and accurate reporting: they have no involvement in any aspect of the proposed Business SRV or any project-based interaction with the local business community.

4.2 Feedback from the community consultations

Summarise the outcomes and feedback from the council's community engagement activities. Outcomes could include the number of attendees at events and participants in online forums, as well as evidence of media reports and other indicators of public awareness of the council's special variation intentions. Where applicable, provide evidence of responses to surveys, particularly the level of support for specific programs or projects, levels and types of services, investment in assets, as well as the options proposed for funding them by rate increases.

Where the council has received submissions from the community relevant to the proposed special variation, the application should set out the views expressed in those submissions. Please refer to Section 1.2 concerning how the council should handle confidential content in feedback received from the community. The council should also identify and document any action that it has taken, or will take, to address issues of common concern within the community.

Consultation Strategy components, including delivery and feedback/results

(NOTE: Council was not required to consult with the wider community in this instance, but an article in the 19 July 2017 issue of Local Matters sent to 23,000 recipients throughout the LGA outlined the

proposed permanent Business SRV and advised residents and ratepayers in the LGA that consultation with the Lismore business community was about to take place.)

Direct communication with businesses - the Business Bulletin

The Business Bulletin (Attachment 2) was specifically produced to cover all aspects of the proposed SRV. It includes the financial impacts of a return to a 2010 level of funding for the Lismore Business Promotion Program once the current 5 Year Additional Special Business Rate Variation Level ends on 30 June, and illustrates how the Program funding will increase should the proposed Permanent Business SRV proceed.

All 1094 Business Property Owners in the Business-Inner CBD and Business-Urban rating categories were mailed printed copies of the Lismore Business Bulletin. In addition over 3,000 Lismore business owners and operators on existing Council business databases were sent a concise email message summarising the proposed Permanent Business SRV along with an electronic version of the 'Bulletin and links to the suite of supporting documents available for review on Council's website.

Both target groups were encouraged to supply comment and feedback.

Online survey

Business community members were encouraged to complete an online survey (Attachment 4) housed within the Council website during the period 19 July to 17 August. In addition to gauging support for the proposed SRV the survey aimed to capture additional information about awareness of and engagement with the Lismore Business Promotion Program by businesses in Lismore.

The survey directed potential respondents to the suite of background information documents provided to ensure that businesspeople were well informed, and asked all respondents to list those documents that they had read in advance of answering questions. As the initial online survey response was so poor, a further 28 day extension of time was granted, from 18 August to 15 September 2017.

At the end of two months, only 13 businesspeople had completed the online survey. This low number - approximately 0.3% of the 4,100 Business Bulletins either posted or emailed to business ratepayers, managers and operators - is barely sufficient for statistical purposes. However, in answer to the critical question "Do you support the proposed Permanent Business SRV?" 9 of the 13 survey respondents entered 'no' and 4 entered 'yes'.

August 10 briefing for the Lismore Chamber of Commerce & Industry

On the evening of Thursday 10 August 2017, Council Finance Manager Rino Santin and consultant Stephen Nelson made a presentation on the proposed (then) Permanent Business SRV to the Lismore Chamber of Commerce & Industry at the Lismore Workers Club. This Chamber briefing was a key component in the business consultation process, underpinned by regular communications and updates from Council staff to the LCoCI president and executive.

34 people attended this special briefing, including 6 Council staff. Issues raised by Chamber members and other businesspeople at the briefing included the effect of the proposed SRV on the business rates paid by some of the individuals present, the timing of the potential application by Council to IPART in relation to the economic – and other- impacts of the March 31 flood, priorities

within the city promotion program and requests for improved communications between Council and the business community.

At the close of this workshop an informal vote was taken. Based on a show of hands, 24 of the 28 people eligible to participate were opposed to the proposed Permanent Business SRV, 3 supported it, and 1 person abstained.

Supplementary Chamber survey

Following on from the 10 August briefing, the Lismore Chamber of Commerce & Industry organised its own two part on-line survey (focussed on the proposed Business SRV and the mooted major expansion of Lismore Shopping Square) and provided the results in mid-September, after requesting an extension in time in order to stimulate more interest in the survey. The Chamber advised that 43 of 71 Business SRV survey recipients were opposed to the Business SRV, with 28 indicating their support.

Written submissions

Only two individual written submissions relating to the proposed Business SRV were received, from [REDACTED] and [REDACTED]. Both respondents were opposed to the SRV. Immediately prior to the November meeting of Council a formal submission opposing the SRV was received from the Lismore Chamber of Commerce & Industry. These three written submissions are provided as Attachment 10.

In addition, 46 standardised 'form letters' with common content signed by members of the Lismore Chamber of Commerce & Industry were provided to Council by the organisation. Within this total, several business owners signed multiple forms in the instances where they own or operate more than one registered business.

Initial Workshop planned for August 3 (cancelled)

Random selection workshops are an established feature of Council's engagement and consultation with the community. The business community consultation used in two previous and successful applications to IPART for Business SRVs (in 2010 and 2013 respectively) included specific workshops featuring up to 30 representatives of the Lismore business community.

In mid-July 2017, in advance of a breakfast workshop planned for Thursday 3 August, Council staff made 99 phone calls over a period of a week to secure randomly-selected potential attendees. These invitees included business property owners who pay the existing SBRVL directly and business owners/manager who pay the rate indirectly. The timing of the planned August 3 workshop – 7.30am to 9.00am - was based on advice from the Lismore Business Panel.

Initially, 39 businesspeople from the targeted 99 indicated their interest in attending the breakfast workshop. However, despite repeated follow up calls, only 7 reconfirmed their attendance on the day prior, so the workshop was cancelled. From the notes kept for each phone call made, the reasons given for not being able to attend on the day ranged from the ongoing pressure of work, conflicting appointments, a falling off in interest, difficulty in sparing the time, the early morning timing of the workshop, and in the case of some business managers, a declared inability to make statements on behalf of their corporate employers.

Subsequent Workshop held on 15 November

At a meeting on 6 September, Council's Business SRV project team agreed that a workshop with randomly selected members of the Lismore business community was an essential element in the consultation process and it was decided to hold a new workshop in mid-November.

This workshop was held at 5.30pm on Wednesday 15 November 2017 at the Lismore Workers Club, attended by 24 members of the Lismore Business Community, from a total of 30 confirmed acceptances, with 6 'no shows'. The November 15 workshop attendees were drawn from a combination of members of the original group of 39 who had expressed interest in participating, plus members of a supplementary target group of 65. The attendees matched key characteristics in the makeup of the Lismore business community such as rate payers directly and indirectly contributing to the current SRV and their geographic spread. They were an accurate representation of business types too, such as retailers, service professionals, tradespeople and manufacturers etc.

Council was represented at the workshop by the Mayor and senior staff. The chair of the Lismore Business Panel and a Lismore Chamber of Commerce and Industry board member representing the LCoCI president attended the workshop as observers. The convenor was Council's Manager Integrated Planning Ms. Annie McWilliam, and a combined presentation was made to workshop participants and observers by Council Finance Manager Rino Santin and consultant Stephen Nelson. Staff from Council's partnering and community engagement department acted as monitors and scribes on five tables of businesspeople, who were assigned tables seats via a transparent 'lottery' system upon registering.

The workshop program consisted of three components

- A presentation on all aspects of the proposed Permanent Business SRV;
- Group discussions at each of the five tables on the pros and cons of the proposal; then
- Summaries on the feedback and findings for each table, followed by a vote.

The vote at the conclusion of the workshop showed that 16 of the 24 business representatives (or 66 ²/₃%) were in support of the proposed SRV and 7 were opposed to it. (NOTE: one businessperson left the room before voting took place and has been marked as absent, rather than an abstention.) The workshop finished on time at 7pm.

Summary of the Business Consultation process

The 2017 consultation process with the Lismore business community in regard to the proposed Business SRV produced an extremely poor result in terms of engagement, compared to its predecessors - the original SBRVL, in 2009, and 5 Year Additional SBRVL, in 2013. This outcome occurred despite a coordinated and sustained consultation process which matched the two earlier equivalents.

As well, despite the dissemination of media releases about the Business SRV by Council's communications staff, media interest and coverage of the issue was similarly modest - in direct contrast to the preceding two business SRVs.

Although it might be reasonable to assume that the impact of the March 31 Lismore Flood on Lismore businesses could have affected the rate of engagement by businesses, the natural disaster was not a significant factor in any of the feedback received online, or in the comments recorded at the November 15 workshop.

With the exception of the Lismore Chamber of Commerce & Industry which has most legitimately and consistently expressed its opposition to the current proposed SRV and its two predecessors, the overall reaction from individual members of the Lismore business community has been extremely muted, to say the least. This apparent lack of interest deserves further examination. As no post-consultation survey has been suggested to date, the reasons for such disengagement can only be the subject of conjecture.

It is suggested that (as in the previous two Lismore business consultation processes) the most accurate measure of business sentiment in relation to the proposed SRV can be found in the outcome of the random-selection workshop on November 15, 2017.

At this event, the views of the workshop participants re the proposed SRV were unknown and as mentioned prior, attendees were assigned table seating upon registering via a transparent 'ballot' system which all present could observe, reinforcing the random nature of the composition of individual tables and negating the possibility of any potential bloc of attendees influencing the outcome.

Post-presentation discussion flowed freely and the use of neutral Council community engagement staff as table moderators and 'scribes' ensured that impartial reporting of points raised for and against the SRV occurred before the eventual vote took place.

Staff advice in relation to the outcomes of the consultation process and the eventual recommendation to Council, can be summarised thus:

- The peak business body appointed by Council endorsed the continuation of the existing SRV;
- Such continuation was not viewed as an unreasonable impost on business ratepayers; and
- The proposed business SRV was essential to fund the marketing and promotion of the city after the 31 March, 2017 Lismore Flood.

5 Assessment criterion 3: Impact on ratepayers

Criterion 3 in the Guidelines is:

The impact on affected ratepayers must be reasonable, having regard to both the current rate levels, existing ratepayer base and the proposed purpose of the variation. The Delivery Program and Long Term Financial Plan should:

- *clearly show the impact of any rises upon the community*
- *include the council's consideration of the community's capacity and willingness to pay rates, and*
- *establish that the proposed rate increases are affordable having regard to the community's capacity to pay.*

The impact of the council's proposed special variation on ratepayers must be reasonable. To do this, we take into account current rate levels, the existing ratepayer base and the purpose of the proposed special variation. We also review how the council has assessed whether that the proposed rate rises are affordable having regard to the community's capacity and willingness to pay.

5.1 Impact on rates

Much of the quantitative information we need on the impact of the proposed special variation on rate levels will already be contained in Worksheet 5a and 5b of Part A of the application.

To assist us further, the application should set out the rating structure under the proposed special variation, and how this may differ from the current rating structure, or that which would apply if the special variation is not approved.

We recognise that a council may choose to apply an increase differentially among categories of ratepayers. If so, you should explain the rationale for applying the increase differentially among different categories and/or subcategories of ratepayers, and how this was communicated to the community. This will be relevant to our assessment of the reasonableness of the impact on ratepayers.

Councils should also indicate the impact of any other anticipated changes in the rating structure.

The proposed special variation will be applied only to the Business – Inner CBD and Business – Urban rating sub categories.

The expiring special variation also applies to the same rating sub categories.

In summary, the rating income from these rating sub categories will decrease by \$115,277 with expiring special variation, and increase by the rate peg amount plus the proposed special variation of \$120,000.

As provided in Part A – WK5a – Impact on Rates application, the average increase in Inner CBD and Urban rates from 2017/18 to 2018/19 is 2.34% and 2.33% respectively.

There are no other planned changes to the rating structure for 2018/19.

5.1.1 Minimum Rates

The proposed special variation may affect ordinary rates, special rates and/or minimum rates.

As previously discussed, if the proposed special variation includes increasing minimum rates above the statutory limit, or is to apply a higher rate of increase to an existing minimum rate than to its other rates, it is not necessary for the council to also complete the separate Minimum Rates application form. However, this must be clearly identified and addressed in the special variation application.

Does the council have minimum Ordinary rates? Yes No X

If Yes, does the council propose to increase minimum Ordinary rates by:

The rate peg percentage

The special variation percentage

Another amount Indicate this amount _____

What will minimum Ordinary rates be after the proposed increase? _____

The council must explain how the proposed special variation will apply to the minimum rate of any ordinary and special rate, and any change to the proportion of ratepayers on the minimum rate for all relevant rating categories that will occur as a result.

You should also explain the types of ratepayers or properties currently paying minimum rates, and the rationale for the application of the special variation to minimum rate levels.

N/A

5.2 Consideration of affordability and the community's capacity and willingness to pay

The council is required to provide evidence through its IP&R processes, and in its application, of how it assessed the community's capacity and willingness to pay the proposed rate increases. This is to include an explanation of how the council established that the proposed rate rises are affordable for the community.

Evidence about capacity to pay could include a discussion of such indicators as SEIFA rankings, land values, average rates, disposable incomes, the outstanding rates ratio and rates as a proportion of household/business/farmland income and expenditure, and how these measures relate to those in comparable or neighbouring council areas.

As many of these measures are highly aggregated, it may also be useful to discuss other factors that could better explain the impact on ratepayers affected by the proposed rate increases, particularly if the impact varies across different categories of ratepayers.

We may also consider how the council’s hardship policy (see Section 5.3 below) might reduce the impact on socio-economically disadvantaged ratepayers.

Based on the scenarios in Part A – WK5a – Impact on Rates application, the average impact of the proposed special variation plus rate peg is approximately 2.34% for properties rated in the Business – Inner CBD and 2.33% for properties rated in the Business – Urban sub categories.

Based on a rate peg of 2.3% for 2018/19 and the Council’s policy to increase total rates by the rate peg percentage annually, the proposed special variation coupled with the expiring special variation is considered to have negligible impact on the business community’s capacity to pay.

As a guide, the following scenarios are provided:-

Scenario 1 - Existing SV ceases and SV application not approved (As per WK5a)

Business - Inner CBD – Average rates would increase by \$20.10 (0.24%) to \$8,259.09

Business – Urban – Average rates would increase by \$10.76 (0.24%) to \$4,422.89

Scenario 2 – Existing SV ceases and SV application approved (As per WK5a)

Business - Inner CBD – Average rates would increase by \$192.54 (2.34%) to \$8,431.53

Business – Urban – Average rates would increase by \$102.99 (2.33%) to \$4,515.12

5.3 Addressing hardship

In addition to the statutory requirement for pensioner rebates, most councils have a policy, formal or otherwise to address issues of hardship.

Does the council have a Hardship Policy?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
If Yes, is an interest charge applied to late rate payments?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does the council propose to introduce any measures to reduce the impact of the proposed special variation on specific groups in the community?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

You should attach a copy of the Hardship Policy and explain below who the potential beneficiaries are and how they are assisted.

Please provide details of any other measures addressing hardship to be adopted, or alternatively, explain why no measures are proposed.

The council is also to indicate whether the hardship policy or other measures are referenced in the council’s IP&R documents (with relevant page reference or extract provided).

Council’s Rates & Charges Hardship Policy does not apply business rated properties.
A copy of the policy is provided as Attachment 19

6 Assessment criterion 4: Public exhibition of relevant IP&R documents

Criterion 4 in the Guidelines is:

The relevant IP&R documents must be exhibited (where required), approved and adopted by the council before the council applies to IPART for a special variation to its general revenue.

Briefly outline the significant IP&R processes the council has undertaken to reach the decision to apply for a special variation. Include the details of and dates for key document revisions, public exhibition period(s) and the date(s) that the council adopted the relevant IP&R documents.³

You should also include extracts from council minutes as evidence that the documents were adopted.

The council is reminded that the Community Strategic Plan and Delivery Program (if amended), require public exhibition for at least 28 days prior to adoption. Amendments to the Long Term Financial Plan and Asset Management Plan do not require public exhibition.⁴ However, it would be expected that the Long Term Financial Plan would be posted, in a prominent location, on the council's website.

In Lismore City Council's Imagine Lismore Combined Delivery Program 2017-2012 and Operational Plan 2017-2018 (Attachment 20) in the section headed Special Rate Variations there are two such SRVs described.

On pages 24 to 26, under the heading 'SRV for Business Promotion' the background, alternatives investigated and impacts of the proposed increase on (business only) ratepayers are explained, followed by a series of tables which show clearly the impact of the proposed business SRV on average business ratepayers in the Business CBD and Business Urban rating categories.


The second SRV described in the Delivery Program on pages 27 to 31 is that for Roads – a projected new \$3m rate affecting all ratepayers –which Council subsequently postponed.

In Lismore City Council's Imagine Lismore Strategic Plan 2017-2027 (Attachment 19) the framework for the Business SRV is contained within a core request articulated by the 1200 residents who participated in the most extensive consultation ever undertaken to find out what people wanted from their city and LGA.

This clearly-enunciated community priority is contained in Section B of the Strategic Plan: A prosperous and vibrant city, the focussing statement for which reads "A prosperous and vibrant city has a resilient economy with a diversity of business, a thriving cultural and artistic life, and an attractive, welcoming city centre."

³ The relevant IP&R documents are the Community Strategic Plan, Delivery Program, Long Term Financial Plan and where applicable, the Asset Management Plan.

⁴ Office of Local Government (then Division of Local Government), *Integrated Planning and Reporting Manual for local government in NSW*, March 2013, pp 5-6.



Elements 1-3 within Section B of the Strategic Plan are directly relevant to the role and operations of the Lismore Business Promotion Program, the city centre revitalisation scheme and the Business SRV, viz:

- B1. Our community has diverse business and industry, as well as opportunities for investment and growth.
- B2. Our city, villages and riverbank precincts are vibrant and provide diverse activity that strengthens our social connections.
- B3. Our community has a diverse and thriving arts and cultural life.

A detailed list of delivery program strategies, operational plan actions and means by which success is measured for Section B: "A prosperous and vibrant city" is contained in pages 60 to 72 of the Imagine Lismore Combined Delivery Program 2017-2012 and Operational Plan 2017-2018. On pages 62 and 63 of the Combined Delivery Program and Operational Plan the SRV is covered in additional detail at points B1.2.6 and B1.2.7.

7 Assessment criterion 5: Productivity improvements and cost containment strategies

Criterion 5 in the Guidelines is:

The IP&R documents or the council's application must explain the productivity improvements and cost containment strategies the council has realised in past years, and plans to realise over the proposed special variation period.

In this section, you must provide details of any productivity improvements and cost containment strategies that you have implemented during the last two years (or longer) and any plans for productivity improvements and cost containment over the duration of the proposed special variation.

These strategies, which may be capital or operational in nature, must be aimed at reducing costs and/or improving efficiency. Indicate if any initiatives are to increase revenue eg, user charges. Please include below whether the proposed initiatives (ie, cost savings) have been factored into the council's Long Term Financial Plan.

Where possible, the council is to quantify in dollar terms the past and future productivity improvements and cost savings.

The council may also provide indicators of efficiency, either over time or in comparison to other relevant councils. We will make similar comparisons using various indicators and OLG data provided to us.

Service Delivery Review

The Council has undertaken two significant cost saving and revenue generating processes since implementing the Integrated Planning and Reporting framework in 2012/13.

The first in 2012 was carried out internally by Councillors and management. This process resulted in total saving of \$1.2 million without a negative impact on the community. These savings were made in many program areas and included reducing services in park maintenance, Council property management, community development, library opening hours and external advertising.

The second in 2016/17 was carried out internally by Councillors and management. This was an organisation wide 5% cost saving or additional revenue process that realised a positive bottom line impact of \$2.4 million. Of this amount, \$1 million was required to meet financial sustainability requirements and the balance was reinvested back into asset management (\$750,000) and other key Council priorities. A further \$1 million in savings is targeted for 2021/22 to meet financial sustainability requirements.

Asset Management Improvements

Council has undertaken significant review and improvement of its asset management functions and processes. In 2013, a review of the roles and responsibilities of staff involved in asset management and maintenance was undertaken by Morrison Low. This review focused on who was doing what within the organisation in relation to the roles of asset owner, asset custodian, service manager and asset maintainer.

This review also recommended that Council divert existing capital funds from rehabilitation and reconstruction projects to re-sealing of the existing road network to maintain the seals on our road pavements. This strategy, coupled with a philosophy of only replacing what exists i.e. limiting expansion or upgrades to meet statutory requirements only, would “hold” the network in its current condition and prevent further deterioration of underlying pavements. This strategy has since been adopted and is a key cornerstone of our strategy to address our infrastructure backlog.

The roles of asset owner and asset custodian have been assigned to the Assets section and the Works section is now focused on construction and maintenance. The Assets team now makes all strategic decisions regarding capital renewal and the allocation of funding to these activities. For Council’s largest asset group, sealed roads, these decisions are informed through the development of an Optimised Decision Making Tool – a software program that allows Council to model the outcomes for its network from different budget scenarios. It also allows staff to ensure that value for money is delivered in the allocation of capital renewal funds.

The tool was developed with the assistance of Jeff Roorda and Associates who have been assisting with a major review and enhancement of our transport asset management plan. This included a complete condition assessment of the sealed road network and revaluation as at 30 June 2014. Council uses external sources to provide benchmarking of our asset management related processes and activities e.g. costs, methodologies, useful lives etc.

Council has also identified assets that are surplus to requirements and these are being disposed to reduce our future renewal, maintenance and operational liabilities. Examples of this include:

- Identification of a number of pocket parks for sale.
- Closure and part demolition of the former Lismore Club in Club Lane Lismore.
- Closure of the Lake Swimming Pool at South Lismore.
- Sale of a property in Bounty Street Lismore.
- Sale of a property in Club Lane Lismore.
- Sale of a Council owned childcare business and property in Goonellabah.
- Closure of Council’s CBD Office and rental on a commercial basis.

8 List of attachments

The following is a list of the supporting documents to include with your application.

Some of these attachments will be mandatory to all special variation applications (eg, extracts from the Community Strategic Plan).

Other attachments will be required from some, but not all, councils. For example, extracts from the Asset Management Plan would be required from a council seeking approval of a special variation to fund infrastructure.

Councils should submit their application forms and attachments online through the Council Portal in the following order. Councils may number the attachments as they see fit.

Item	Included?
Mandatory forms and Attachments	
Part A Section 508A and Section 508(2) Application form (Excel spreadsheet)	Y
Part B Application form (Word document) – this document	Y
Relevant extracts from the Community Strategic Plan	<input type="checkbox"/>
Delivery Program	<input type="checkbox"/>
Long Term Financial Plan with projected (General Fund) financial statements (Income, Cash Flow and Financial Position) in Excel format	Y
NSW Treasury Corporation report on financial sustainability	Y
Media releases, public meeting notices, newspaper articles, fact sheets relating to the rate increase and proposed special variation	<input type="checkbox"/>
Community feedback (including surveys and results if applicable)	<input type="checkbox"/>
Hardship Policy	Y
Resolution to apply for the proposed special variation	<input type="checkbox"/>
Certification (see Section 9)	<input type="checkbox"/>
Other Attachments	
Relevant extracts from the Asset Management Plan	<input type="checkbox"/>
Past Instruments of Approval (if applicable)	<input type="checkbox"/>
Resolution to adopt the revised Community Strategic Plan (if necessary) and/or Delivery Program	<input type="checkbox"/>
Other (please specify)	<input type="checkbox"/>
A. Consultation process	
1 Letter to business property ratepayers	
2 6pp Lismore Business Bulletin sent to business community	
3 Article in Council's 'Local Matters' newsletter	

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- 4 SRV survey form
 - 5 2016-18 Lismore Business Promotion Program Business Plan
 - 6 Review of LBP Program by Dr. Peter Vitartis, SCU Business School
 - 7 Review of LBP Program by Dave Arthur Consulting
 - 8 Lismore Business Flood Recovery Task Force report- 'Counting the cost and facing the future'
 - 9 Business SRV power point presentation
 - 10 Written responses to the Business SRV
 - 11 Media article re Business SRV
 - B. Lismore City Council / Lismore Business Panel**
 - 12 Lismore Business Panel minutes 24-03-17
 - 13 Lismore Business Panel minutes 25-05-17
 - 14 Council resolution re SRV within Minutes for 12-12-17 meeting
 - 15 Tables showing projected Business Program SRV income and expenditure 2018/19 to 2022/23
 - 16 2013 TCorp report on Council's financial sustainability
 - 17 Longterm Financial Plan Model 1- SV for Business Promotion Included
 - 18 Longterm Financial Plan Model 2- SV for Business Promotion Excluded
 - 19 Lismore City Council Rates & Charges Hardship Policy
 - C. Relevant IP& R documents**
 - 20 Imagine Lismore Community Strategic Plan 2017-2027
 - 21 Imagine Lismore Combined Delivery Program and Operational Plan 2017-2018
 - D. Previous IPART approvals and 2018 application**
 - 22 IPART approval for Biodiversity Management Strategy SRV 26-05-16
 - 23 IPART approval for 5 Year Business SRV 12-06-13
 - 24 Certification APPLICATION FOR A SPECIAL RATE VARIATION 12-02-18
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9 Certification

APPLICATION FOR A SPECIAL RATE VARIATION (See Attachment 24)

To be completed by General Manager and Responsible Accounting Officer

Name of council: Lismore City Council

We certify that to the best of our knowledge the information provided in this application is correct and complete.

Acting General Manager (name): Gary John Murphy

Signature and Date:

Responsible Accounting Officer (name): Rino Santin

Signature and Date:

Once completed, please scan the signed certification and attach it as a public supporting document online via the Council Portal on IPART's website.