



IPART Independent Pricing and Regulatory Tribunal | NSW

Minimum Rate Increase
Application Form Part B

Application Form

2025-26

Local Government »

Acknowledgment of Country

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

Contact details

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The Independent Pricing and Regulatory Tribunal

IPART's independence is underpinned by an Act of Parliament. Further information on IPART can be obtained from [IPART's website](#).

Contents

Council information	1
1 About this Application Form	2
2 Preparing your application	3
3 Description and context	5
4 Criterion 1 – Rationale for increasing minimum rates above the statutory limit	7
4.1 What is the council's rationale for increasing minimum rates above the statutory limit?	7
5 Criterion 2 – Impact on ratepayers	10
5.1 What are the current and proposed levels of minimum rates, and the number of ratepayers on the minimum rate over the application period?	11
5.2 What will be the impact on ratepayers of the proposed increase in minimum rates?	12
5.3 How does the proposed increase affect the distribution of the rating burden among ratepayers?	12
5.4 How has the council considered affordability and the affected ratepayers' capacity to pay higher rates, including measures to address hardship?	13
6 Criterion 3 – Consultation on the proposal	15
6.1 How did the council consult the community about the proposed increases to minimum rates?	16
7 Other relevant matters	25
8 Council certification and contact information	26
8.1 Certification of application	26
8.2 Council contact information	27
9 List of attachments	28

Council information

Council name	Gunnedah Shire Council
Date submitted to IPART	3 February 2025

1 About this Application Form

This Application Form is to be completed by councils applying for an increase to a minimum rate (MR) for 2025-26 above the statutory limit under s 548(3) of the *Local Government Act 1993* (LG Act). The Application Form for a minimum rate increase (MR increase) is in two parts:

- Application Form [Part A](#) (separate Excel spreadsheet)
- Minimum Rate Increase Application Form Part B (this MS Word document).

Councils can apply for an MR increase either in conjunction with a special variation (SV) under s 508(2) or s 508A of the LG Act, or as a stand-alone adjustment (i.e. without also seeking an increase to general income in place of the rate peg).

Councils applying for an MR increase in conjunction with an SV should complete this form and SV Application Form [Part B](#). In addition, they should complete the Application Form [Part A](#) that covers both MR and SV increases.

This MR Increase Application Form Part B consists of:

- Description and Context Questions
- Criterion 1: Rationale for increasing minimum rates above the statutory limit
- Criterion 2: Impact on ratepayers
- Criterion 3: Consultation on the proposal
- Other relevant matters
- Council certification and contact information
- List of attachments

Under each section, we provide some guidance to complete the section. However, when preparing their application, including this form, councils should refer to:

- [OLG's MR Guidelines](#) issued in November 2020
- section 4 of IPART's [Guidance Booklet - Special variations: How to prepare and apply](#), in particular for information about community awareness and engagement for special variations and minimum rates.

2 Preparing your application

Ordinary rates – minimum amounts

Councils must apply to increase the minimum amount of an ordinary rate above the statutory limit where:

- The council is currently charging a minimum ordinary rate at or below the statutory limit and is seeking to increase its minimum rate(s) above the statutory limit for the first time.
- The council is currently charging a minimum ordinary rate(s) above the statutory limit and is seeking to increase its minimum rate(s) in 2025-26 by more than the rate peg percentage or the percentage allowed by an approved SV.
- The council is currently charging a minimum ordinary rate(s) at or below the statutory limit and, as part of implementing a proposed SV for 2025-26 (whether applying a lower, higher or the same percentage increase as the requested SV percentage) the increase would result in a minimum rate(s) that is above the statutory limit for the first time.

Councils **do not need** to apply for an increase to minimum ordinary rates in the following circumstances, whether or not they are applying for an SV:

- The proposed increase (even if it is above the rate peg percentage) would result in a minimum rate(s) which are still below the statutory limit.
- The minimum rate(s) is already above the statutory limit (having previously been granted approval for the rate(s) to be above the statutory limit) and the council proposes to increase the minimum rate(s) by the rate peg percentage or the percentage allowed by an approved SV.

If an MR increase application is approved, IPART will issue the instrument in **dollar terms** rather than percentage increase(s). The statutory limit of the minimum amount of an ordinary rate is set out in clause 126 of the *Local Government (General) Regulation 2021*, which is typically updated annually.

Special rates – minimum amounts

Councils must apply to increase (even if the proposed increase is by the rate peg percentage or the same as a proposed special variation) the minimum amount of a special rate above the statutory limit of \$2 or a previously approved limit.

Attaching supporting material

Responses in the text boxes should clearly cross-reference where the information is located in the supporting documents attached to the council's application.

It is not necessary to submit a document with the MR Increase Part B Application Form if the same document is submitted as part of an SV application.

Confidential content in supporting material

We will publish all applications (excluding any confidential content) on our website. The submission process allows councils to highlight confidential content. Examples of confidential content include personal information relating to a member of the public or a document which includes commercial-in-confidence content.

Councils should ensure supporting documents are redacted to remove confidential content where possible, or clearly marked as **CONFIDENTIAL**. To protect confidential details in submissions from ratepayers, either redact or submit as a confidential attachment.

Submitting the application online

Applications must be submitted through IPART's [LG Portal](#) by 11:59pm on Monday, 3 February 2025.

A council will need to register before first using the LG Portal. You can find user information, including guidance for uploading SV and MR applications [here](#).

Maximum file size allowed per document is 150 megabytes.

Contact Arsh Suri on (02) 9113 7730 or localgovernment@ipart.nsw.gov.au for assistance with using the [LG Portal](#).

3 Description and context

These questions seek general information about the council’s application to increase minimum rates.

Question 1: What is the increase to minimum rate(s) the council is applying for?

The response will provide a high-level summary of the proposal to increase minimum rates. Detailed information about the increase is collected in Application Form Part A. However, if only applying for an MR increase (not an SV), please note that not all sections of Application Form Part A need to be filled out. Further details about what needs to be completed is provided in Worksheet 1 of the Part A application form after selecting the nature of the application as a ‘Minimum Rates Increase’ application.

If the increase applies to an ordinary rate, complete this section

Does the council propose to increase the minimum amount of its ordinary rate(s) above the statutory limit for the first time?	Yes													
Which rating category(s) will the increase(s) apply to? If the increase will apply to some subcategory(s), please specify them in the text box also.	<ul style="list-style-type: none"> • Residential – Ordinary • Residential – Rural • Residential – Gunnedah • Business – Gunnedah • Farmland <p>Council’s mining category uses a base amount rather than a minimum amount and is not impacted by this application.</p>													
Please specify the proposed dollar amount(s) per rating category (and if applicable per subcategory) that the council considers would need to apply in 2025-26.	<table border="1" data-bbox="815 1211 1369 1447"> <thead> <tr> <th>Rating Category</th> <th>2025/26 Minimum Value</th> </tr> </thead> <tbody> <tr> <td>Residential – Ordinary</td> <td>\$638</td> </tr> <tr> <td>Residential – Rural</td> <td>\$638</td> </tr> <tr> <td>Residential – Gunnedah</td> <td>\$638</td> </tr> <tr> <td>Business – Gunnedah</td> <td>\$625</td> </tr> <tr> <td>Farmland</td> <td>\$638</td> </tr> </tbody> </table>		Rating Category	2025/26 Minimum Value	Residential – Ordinary	\$638	Residential – Rural	\$638	Residential – Gunnedah	\$638	Business – Gunnedah	\$625	Farmland	\$638
Rating Category	2025/26 Minimum Value													
Residential – Ordinary	\$638													
Residential – Rural	\$638													
Residential – Gunnedah	\$638													
Business – Gunnedah	\$625													
Farmland	\$638													
Does the council propose to increase the minimum amount of its ordinary rate(s) for 2025-26 by the rate peg percentage, the proposed SV percentage, a previously approved SV percentage, or a different percentage?	<p>Proposed SV percentage</p> <p>The SV percentage will be applied rounded to the nearest dollar resulting in the following increases:</p> <ul style="list-style-type: none"> • Residential & Farmland categories - 14.95% • Business category – 14.89% 													
For multi-year increases, please specify the proposed dollar amount(s) per rating category (and if applicable per subcategory) that council considers would need to apply in each proposed year after 2025-26.	<table border="1" data-bbox="815 1767 1369 1995"> <thead> <tr> <th>Rating Category</th> <th>2026/2027 Minimum Value</th> </tr> </thead> <tbody> <tr> <td>Residential – Ordinary</td> <td>\$733</td> </tr> <tr> <td>Residential – Rural</td> <td>\$733</td> </tr> <tr> <td>Residential – Gunnedah</td> <td>\$733</td> </tr> <tr> <td>Business – Gunnedah</td> <td>\$718</td> </tr> <tr> <td>Farmland</td> <td>\$733</td> </tr> </tbody> </table>		Rating Category	2026/2027 Minimum Value	Residential – Ordinary	\$733	Residential – Rural	\$733	Residential – Gunnedah	\$733	Business – Gunnedah	\$718	Farmland	\$733
Rating Category	2026/2027 Minimum Value													
Residential – Ordinary	\$733													
Residential – Rural	\$733													
Residential – Gunnedah	\$733													
Business – Gunnedah	\$718													
Farmland	\$733													

<p>For multi-year increases, does the council propose to increase the minimum amount of its ordinary rate(s) by the rate peg percentage, the proposed SV percentage, a previously approved SV percentage or a different percentage? Please specify for each proposed year after 2025-26.</p>	<p>2026/27</p> <p>The SV percentage will be applied rounded to the nearest dollar resulting in the following increases:</p> <ul style="list-style-type: none"> Residential & Farmland categories - 14.89% Business category - 14.88%
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If the increase applies to a special rate, complete this section

<p>Does the council propose to increase the minimum amount of a special rate above the statutory limit?</p>	<p>No</p>
<p>Does the council propose to increase the minimum amount of its special rate(s) by the rate peg percentage, SV percentage or a different percentage?</p>	<p>N/A</p>
<p>Please specify the proposed dollar amount(s) for the special rate that the council considers would need to apply in 2025-26 (and for multi-year increases, for each financial year after 2025-26).</p>	<p>N/A</p>
<p>For multi-year increases, does the council propose to increase the minimum amount of its special rate(s) by the rate peg percentage, the proposed SV percentage, a previously approved SV percentage or a different percentage? Please specify for each proposed year after 2025-26.</p>	<p>N/A</p>

Question 2: What is the key purpose(s) for requesting to increase minimum rate(s) above the statutory limit?

In the **text box** indicate at the highest level the key purpose(s) of the proposed increase to minimum rates. The purposes could include one or a combination of:

- increasing minimum rates by the rate peg percentage
- maintaining an equitable allocation of the rating burden across the council's rating categories
- improving the equitable allocation of the rating burden across the council's rating categories
- matching the level of minimum rates in comparable councils
- improving financial sustainability (assuming there is a related SV application), and/or
- increasing a special rate by the rate peg percentage.

Council is proposing an increase to the minimum rates to maintain an equitable allocation of the rating burden across Council's rating categories.

The proposed increases are aligned to the Special Variation (SV) application to assist with the improvement of Council's financial sustainability.

4 Criterion 1 – Rationale for increasing minimum rates above the statutory limit

Criterion 1 in the MR Guidelines is:

The rationale for increasing minimum rates above the statutory amount.

The MR Guidelines discuss minimum rates in the context of rating principles in Attachment 1. The MR Guidelines state that:

Where applicable, councils should make reference to the relevant parts of their Integrated Planning and Reporting (IP&R) documentation to demonstrate how the criteria have been met.^a

We expect councils to be able to provide evidence of how the proposal to increase minimum rates was developed in the context of the council's IP&R framework, and councils should refer to the relevant parts of their IP&R documents.

How to respond for Criterion 1

The council's response should be tailored to the specific circumstances of the minimum rate increase, including whether it is part of a proposal for an SV.

If the increase to minimum rates is **in conjunction** with a proposed SV, the response for criterion 1 should focus on the aspects directly relevant to the proposed MR increase. It is not necessary to duplicate all the information explaining how the council established financial need which is included in the response for criterion 1 in the SV Application Form Part B.

Where applicable, councils should provide references to their IP&R documents dealing with the proposal to increase minimum rates to demonstrate how the criterion has been met.

4.1 What is the council's rationale for increasing minimum rates above the statutory limit?

In the text boxes the response should:

- Explain how the council developed the proposal in the context of its IP&R framework, including the SV proposal, if relevant.
- Explain why the council considers the increase to minimum rates is necessary.
- Discuss both the benefits and drawbacks of the proposed changes to the rating structure.

^a OLG, MR Guidelines, section 2.2.

a. Why the council is seeking to introduce or increase minimum rates above the statutory limit.

Council is seeking to increase minimum rates above the statutory limit as part of a Special Variation (SV) application and as detailed in the SV application, to ensure an equitable allocation of the rating burden across Council's rating categories is maintained.

Council has established a rating structure that provides a level of equity and doesn't wish to disproportionately change and/or increase the rates burden on the different rating categories and thus individual ratepayers as part of the proposed SV.

The increase to minimum rates will assist in ensuring Council is financially sustainable as the minimum rate application is being made in conjunction with a proposed SV application.

The purpose of the proposed SV is to cover increasing costs, which are currently outpacing revenue growth, to maintain key assets and continue providing services expected by the community.

The SV will respond to community expectations regarding service levels to achieve the goals of the Community Strategic Plan, enable Council to address ongoing operating deficits in the General Fund and improve Council's unrestricted cash position. This will assist Council to be financially sustainable and more resilient for planned and unexpected events in the future.

Without the SV, the ongoing operating and cash deficits will remain the outlook for the General Fund. As a result, there would be no ability to maintain current service levels or address the growing infrastructure backlog while remaining financially sustainable.

Council's adopted Long Term Financial Plan (LTFP) (Attachment 2) outlines the current financial sustainability challenges faced by Council and the rationale for why an SV is the most sustainable option for Council.

b. How the proposed minimum rates are to be applied.

As per the revised 2022-2026 Delivery Program (Attachment 1), Council proposes to apply the proposed SV increases to Residential, Business and Farmland rating categories minimum amounts for the proposed two-year SV implementation period as detailed below:

Rating Category	2024/25	2025/26	2025/26 Year 1 Increase	% Increase	2026/27	2026/27 Year 2 Increase	% Increase	Cumulative % Increase
Residential – Ordinary								
Residential – Rural	\$555.00	\$638.00	\$83.00	14.95%	\$733.00	\$95.00	14.89%	32.07%
Residential – Gunnedah								
Business – Gunnedah	\$544.00	\$625.00	\$81.00	14.89%	\$718.00	\$93.00	14.88%	31.99%
Farmland	\$555.00	\$638.00	\$83.00	14.95%	\$733.00	\$95.00	14.89%	32.07%

c. What benefits and drawbacks of the proposed changes to the rating structure have been identified?

As the proposed structure is based on increases aligned with the SV application, there are no fundamental changes to the current rating structure.

The benefits of this proposed structure is that it allows Council to maintain an established rating structure that provides a level of equity and doesn't disproportionately change and/or increase the rates burden on the different rating categories and thus individual ratepayers.

The main drawback of the proposed structure is that some ratepayers on the minimum rate may be considered to have a lower capacity to pay, particularly in certain areas of the LGA. To address this drawback, Council has revised its Hardship Policy (Attachment 11) to include provisions should the SV application be approved.

Council has reviewed options to offset the potential impacts of the SV and minimum rates increase and a report was presented to Council's ordinary meeting on 11 December 2024 outlining the options to hold, or keep as low as possible, any increases in water, sewer and domestic waste charges during the SV implementation timeframe to minimise the impact of the potential SV increase.

Council subsequently endorsed a motion to freeze increases to Waste Management and Sewerage annual charges during the SV implementation period, subject to the SV being approved by IPART and those service areas maintaining a financially sustainable outlook.

This assumption has been included in the Special Rate Variation scenario in Council's LTFFP.

Table 1 Criterion 1 attachments

Attachment number	Name of document	Page references
Attachment 1	2022-2026 Delivery Program - Adopted 15.01.2025	Pages 20-27
Attachment 11	Hardship Policy - Adopted 19.06.2024	Whole document

5 Criterion 2 – Impact on ratepayers

Criterion 2 in the MR Guidelines is:

The impact on ratepayers, including the level of the proposed minimum rates and the number and proportion of ratepayers that will be on the minimum rates, by rating category or subcategory.

The criterion requires consideration of two elements:

- the level of minimum rates for ratepayers whose rates will be increased, and
- the distribution of the rate burden in the particular category or subcategory between those paying minimum rates and those paying an amount based on the value of their property.

Although it is a matter for each council to determine its rating structure, including the level of minimum rates, for this criterion, IPART will assess the proposal on its merits, but will consider how the proposed minimum rates accord with the principles of rating, by looking at:

- the absolute and percentage increase in minimum rates proposed for ratepayers paying the minimum amount
- how the council will manage any adverse impact on ratepayers
- how the increase in minimum rates affects the equitable distribution of the rate burden among all ratepayers in the category or subcategory.

As the minimum rate is the lowest amount that is paid by ratepayers in any rating category, the impact of the proposed increase to minimum rates may not, of itself, be as significant as the same percentage increase to rate levels above the minimum. Nevertheless, IPART expects that councils will be able to demonstrate how they have considered its affordability and the affected ratepayers' capacity to pay.

IPART will make its own assessment of the affected ratepayers' capacity to pay by reference to evidence provided by the council and our own analysis using socioeconomic indicators, including as they relate to those for comparable councils in the council's OLG grouping.

How to respond for Criterion 2

By completing the Application Form [Part A](#), councils will provide full details of current and proposed levels of minimum rates and the number of ratepayers affected. The response to the first question for criterion 2 requires only a summary of this information.

If the increase to minimum rates is in conjunction with a proposed SV, the response for the other questions for criterion 2 should focus on the aspects of the impact on ratepayers and its affordability which are directly relevant to the proposed MR increase. It is not necessary to duplicate all the information providing details included in the response for criterion 3 in the SV Application Form [Part B](#).

The council's response to the other questions for criterion 2 should explain the specific circumstances of the minimum rate increase, including whether it applies to an ordinary or special rate and whether it is part of a proposal for an SV, and the characteristics of the ratepayers who will be affected.

Where applicable, councils should provide references to their IP&R documents dealing with the proposal to increase minimum rates to demonstrate how the criterion has been met.

The response to this criterion should refer to matter such as:

- the extent to which the new minimum rates exceed the equivalent ad valorem rates that would apply in the absence of the minimum rates
- the overall impact on ratepayers resulting from the proposed increase
- steps that have been taken to distribute the rate burden equitably
- affected ratepayers' capacity to pay the higher level of rates, overall and by each rating subcategory
- how the council plans to address hardship ratepayers may experience in meeting their obligations to pay rates in the future.

In considering capacity to pay, you may also want to consider how the council's socioeconomic profile and other relevant measures of capacity to pay relate to those for comparable councils. IPART will also review various socio-economic indicators, particularly as they relate to those for comparable councils in your OLG grouping.

5.1 What are the current and proposed levels of minimum rates, and the number of ratepayers on the minimum rate over the application period?

In the text box summarise the information. This can be presented in table form, if appropriate, that clearly shows the different items over the application period (up to 7 years). Alternatively, the information can be presented in an attachment.

Gunnedah Shire Council has 6,461 rate assessments with 4,798 residential ratepayers, 513 business ratepayers, 1,145 farmland ratepayers and 5 mining ratepayers.

The mining category has a base amount structure.

The 4,798 residential ratepayers, 513 business ratepayers and 1,145 farmland ratepayers have a minimum rate structure. The following tables detail the current minimum rates, the number of minimums, and the application of the proposed two-year SV.

With the implementation of the proposed SV on the current minimum rate structure, Council expects very little change in the number of ratepayers on minimum rates.

Rating Category	Financial Year	Proposed Minimum \$	% ratepayers on minimum	# ratepayers on minimum
Residential – Ordinary	2024/25 (current)	555.00	5.51%	21
	2025/26	638.00	5.51%	21
	2026/27	733.00	5.51%	21
Residential – Rural	2024/25 (current)	555.00	12.39%	44
	2025/26	638.00	12.39%	44
	2026/27	733.00	12.39%	44
Residential – Gunnedah	2024/25 (current)	555.00	13.84%	487
	2025/26	638.00	13.84%	487
	2026/27	733.00	13.81%	486
Residential – Village	2024/25 (current)	325.00	26.06%	141
	2025/26	373.00	26.06%	141
	2026/27	428.00	25.88%	140
Business – Ordinary	2024/25 (current)	321.00	54.35%	50
	2025/26	369.00	54.35%	50
	2026/27	424.00	54.35%	50

Business – Gunnedah	2024/25 (current)	544.00	0.95%	4
	2025/26	625.00	0.95%	4
	2026/27	718.00	0.95%	4
Business – Power Generation	2024/25 (current)	321.00	0.00%	-
	2025/26	369.00	0.00%	-
	2026/27	424.00	0.00%	-
Farmland	2024/25 (current)	555.00	7.86%	90
	2025/26	638.00	7.86%	90
	2026/27	733.00	7.86%	90

5.2 What will be the impact on ratepayers of the proposed increase in minimum rates?

In the text box set out the increase in dollar and percentage terms for each category and subcategory of ratepayers affected by the proposed MR increase. This can be presented in table form, if appropriate, that shows category breakdowns of ratepayers (e.g. minimum ratepayers and ad valorem ratepayers) over the application period (up to 7 years). Alternatively, the information can be presented in an attachment.

The below table shows the proposed dollar and percentage increases to the minimum rate outlined by rating category.

Rating Category	2024/25	2025/26	2025/26 Year 1 Increase	% Increase	2026/27	2026/27 Year 2 Increase	% Increase	Cumulative % Increase
Residential – Ordinary								
Residential – Rural	\$555.00	\$638.00	\$83.00	14.95%	\$733.00	\$95.00	14.89%	32.07%
Residential – Gunnedah								
Business – Gunnedah	\$544.00	\$625.00	\$81.00	14.89%	\$718.00	\$93.00	14.88%	31.99%
Farmland	\$555.00	\$638.00	\$83.00	14.95%	\$733.00	\$95.00	14.89%	32.07%

5.3 How does the proposed increase affect the distribution of the rating burden among ratepayers?

In the text box explain the action, if any, the council took in response to feedback from the community.

The proposed SV is for a 37.67% increase over two years, capped at 32.25% increases to the residential, business and farmland categories with the balance allocated to the mining rating category. This has resulted in an overall change in rates recovery by category as outlined in the table below.

Rating Category	Current	Revised	Movement
Residential	33.10%	31.85%	-1.26%
Business	18.89%	18.17%	-0.72%

Farmland	38.13%	36.68%	-1.45%
Mining	9.88%	13.30%	3.42%

Therefore, the revised change in the distribution of rate burden across the rating categories was designed to alter the distribution of rate burden across the rating categories in a manner that provides a reduced burden on the residential, business and farmland categories and the balance to the mining category who have a greater capacity to pay.

5.4 How has the council considered affordability and the affected ratepayers' capacity to pay higher rates, including measures to address hardship?

In the text box explain how the council considered whether the rate increases would be affordable for the affected ratepayers, including any socioeconomic data referred to in making its assessment, and any measures the council proposes to use to reduce the impact, if necessary.

As outlined in the SV application, following the community engagement, the results of the engagement were presented to Council at its ordinary meeting on 30 October 2024 along with a revised SV proposal considering the community's feedback through the engagement process.

Council deferred the report and requested an extraordinary meeting to allow further time to review the information and alternative options.

Council held an extraordinary meeting on 6 November 2024, where six alternative SV options were presented and discussed. The Council subsequently resolved to give notice to IPART of the intention to apply for a 37.67% cumulative SRV over two years and be retained permanently.

To address concerns raised in the community engagement feedback, Council also resolved that the proposed SV caps the increase on Residential, Business and Farmland rating categories at 15% per year (32.25% cumulative) with the balance of the revised SV of 37.67% cumulative to be sourced from the Mining rating category (resulting in an 85.13% cumulative increase for this category).

Council subsequently updated the 2022-2026 Delivery Program with an outline of Ratepayer Impacts, Rating Comparisons and Capacity to Pay (pages 28-33). Council also conducted an extensive analysis and produced a further detailed Capacity to Pay report (Attachment 10).

Analysis of the SV impacts has been prepared based upon a combination of Council rates book data, which currently uses 2022 land valuations for 2024/25 and will use 2024 land valuations for 2025/26 and 2026/27 provided by the NSW Valuer General.

Although there are pockets of significant wealth and advantage, there is also significant disadvantage. There is a noticeable disparity between the urban and non-urban /rural areas.

By the end of the proposed SV period in the 2026/27 financial year, when compared to the rate increase that would apply from the rate peg only, it is estimated that:

- average residential rates will increase by \$266, or \$5 per week
- average farmland rates will increase by \$1,283, or \$25 per week
- average business rates will increase by \$1,418, or \$27 per week
- average mining rates will increase by \$243,535, or \$4,683 per week

The impact of these rises will vary throughout the Local Government Area (LGA) depending upon the relative value of the land for each property. With respect to residential rates, this is demonstrated in the area of Gunnedah (South), which would see Residential Rural assessments with the largest increases in rates resulting in an estimated average general rate of \$1,749 by 2026/27, or an overall increase of \$6.11 per week (when compared to the rate increase that would apply from the rate peg only). Urban areas with more disadvantage and lower land values would see much smaller increases. Rural Remainder (Residential Villages) would see an estimated average general rate of \$746 by 2026/27, or an overall increase of only \$2.61 per week (when compared to the rate increase that would apply from the rate peg only). It is generally observed that these areas with greater disadvantage have lower levels of home ownership, limiting the direct impact of the proposed SV.

With respect to farmland rates, again the increases are dependent upon relative land values, with Rural Remainder seeing the largest increases in rates resulting in an estimated average general rate of \$8,233 by 2026/27, or an overall increase of \$28.78 per week (when compared to the rate increase that would apply from the rate peg only).

Reviewing indicators such as household expenditure shows that household net savings have increased to \$24,218 per household in 2022/23 (which is slightly lower with Regional NSW averages), these increases in net savings indicate a capacity to pay within the community.

Additionally, we also noted that GSC has a relatively low proportion of outstanding rates at 3.86% (2024), a strong indicator of both capacity and willingness to pay rates especially given that the benchmark for outstanding rates is less than 10% for regional and rural areas.

Considering the community's capacity to pay would include ensuring that the SV increases are supported by Council's Hardship Policy (Attachment 11). Council adopted an updated Hardship policy in June 2024 to ensure it is fit-for-purpose should a rate rise occur. Council recognises that circumstances of financial hardship can arise requiring respect and compassion. In cases of genuine hardship, Council will work with people to put affordable payment plans as set out in Council's Hardship Policy.

At the Council meeting on 11 December 2024, it was resolved "That Council freezes increases to Waste Management and Sewerage Annual Charges during the proposed Special Rate Variation (SRV) implementation period, subject to the SRV being approved by IPART and those service areas maintaining a financially sustainable outlook."

Table 2 Criterion 2 attachments

Attachment number	Name of document	Page references
Attachment 10	Capacity To Pay Report	Whole document
Attachment 11	Hardship Policy - Adopted 19.06.2024	Whole document

6 Criterion 3 – Consultation on the proposal

Criterion 3 in the MR Guidelines requires IPART to assess applications in light of the consultation the council has undertaken to obtain the community's views on the proposal.

The criterion requires IPART to make an assessment on the council's consultation with its community about the proposal to increase minimum rates.

Although this criterion does not specify the various aspects of how the council should conduct consultation on the minimum rate increases, IPART expects that councils should be able to offer evidence to demonstrate that its consultation has been effective. Councils need to use appropriate methods to make the community aware of the proposal and afford ratepayers opportunities to provide feedback and show that the proposed increase is reflected in its IP&R documents.

The breadth and depth of the consultation should be commensurate with the size of the proposed increase in rates and tailored to the specific circumstances of the minimum rate increase, including whether or not it is part of a proposed SV.

IPART expects that the consultation would:

- include the broader community as well as the ratepayers directly affected
- explain the rationale for the proposal, and
- transparently outline:
 - how the proposed minimum rate increase incorporates the rate peg and/or SV percentage increase
 - the annual increase (rather than just a weekly amount)
 - the full cumulative increase in percentage terms, and the total increase in dollar terms for ratepayers in each affected rating category
 - the impact on other ratepayers in the category who do not pay the minimum rate
 - any change in the proportion of ratepayers on the minimum rate.

For councils also applying for an SV, it is not sufficient to only communicate the proposed average rates (i.e. ad-valorem or base rate + ad-valorem) in the council's community consultation materials. IPART would also expect to see evidence that the council has communicated the proposed minimum rates to ratepayers in dollar terms.

Councils are strongly encouraged to review section 4 of IPART's [Guidance Booklet - Special variations: How to prepare and apply](#), in particular for information about community awareness and engagement for special variations and minimum rates.

How to respond for Criterion 3

The response for this criterion should demonstrate that the council used an appropriate range of methods to inform the community about the proposed increase to minimum rates and offered opportunities for the community to provide their comments on the proposal.

Where applicable, councils should provide references to their IP&R documents dealing with the proposal to increase minimum rates to demonstrate how the criterion has been met.

In the **text box**, the council should explain the consultation process, including:

- how the council has consulted with the community
- the forms of consultation used
- when consultation occurred
- which groups were consulted
- opportunities for the community to give feedback
- a summary of the outcomes and feedback received
- any action taken, or which will be taken, to address issues of common concern within the community about the proposal to increase minimum rates.

If the increase to minimum rates is in conjunction with a proposed SV, the response for criterion 3 should focus on the aspects directly relevant to the proposed MR increase.

6.1 How did the council consult the community about the proposed increases to minimum rates?

a. What were the consultation methods used to make ratepayers aware of the proposal and provide opportunities for feedback from them?

Due to the widespread impact of a potential SV and minimum rate increase, it was essential for Council to undertake a broad engagement.

During the first round of engagement, Council consulted with residents, ratepayers, businesses, famers using the following methods:

- Face to face sessions in villages throughout the shire, a Town Hall style meeting and community information stands in the main street
- Social media including Facebook, LinkedIn and Instagram
- A phone survey independently run by a research house
- Council's website with associated QR code access
- Radio
- Newspaper
- Media releases
- Council's Operational Plan
- An online survey accessible from Council's website
- An online rates calculator accessible from Council's website, and
- Internal staff briefings

With the high level of awareness by the community and noting, other than the mining sector properties impacted, the revised proposal took the communities feedback on board and reduced the proposed value for the residential, business and farmland categories.

During the second round of engagement following Council's resolution to make an application to IPART, Council consulted with residents, ratepayers, businesses, famers using the following methods:

- Direct letter to ratepayers to ensure contact with 100% of ratepayers and/or their representatives

- Social media including Facebook
- Council's website with associated QR code access
- Newspaper
- Media releases
- Councils' revised Delivery Program and Operational Plan
- An updated online rates calculator accessible from Council's website, and
- Direct contact, including face to face meetings with the ratepayers in the mining sector most heavily impacted by the revised proposal

Full copies of the community engagement materials used during both engagement periods are attached as Attachment 6.

b. What was the consultation period?

The first round of consultation was between 2 August 2024 and 6 September 2024.

The second round of consultation was between 7 November 2024 and 19 December 2024.

c. Which groups in the community were consulted?

Council attempted to consult as broadly as possible across the community and was able to reach a broad demographic as a result.

Council commenced an extensive community engagement process commencing on 2 August 2024 through to 6 September 2024. The results of this engagement process were reported to Council at an extraordinary Council meeting held on 6 November 2024.

Council used the following methods to engage with the community and achieved the following reach during this period:



Attachment 4 - Community Engagement Report - October 2024 - Page 15

During the community engagement period, Council engaged an independent telephone research firm to undertake a community survey regarding services and the potential for a Special Rate Variation. The survey process involved contacting 300 residents with a 95% level of confidence that the responses could be extrapolated across a larger population. The results of the independent telephone survey were that 74% of participants were aware of the proposed SV prior to the call.

Following the first round of engagement, at its meeting on 6 November 2024, Council resolved to notify IPART of its intention to apply for an SV and minimum rate increase.

Council then undertook a second round of engagement commencing on 7 November 2024 and finishing on 19 December 2024.

With this being the second round of engagement, the approach varied from the first round to maximise the opportunity to communicate with as many ratepayers as possible.

Council also used social media, media release and an updated Council website to provide the most opportunity for the community to be aware and provide feedback on the potential SV with a reach of:

Type of Engagement	Reach
Direct letter to ratepayers	letters to all ratepayers (6,451 properties reaching ~10,000 property owners including shared property owners)
Council SRV webpage	214 views by 100 visitors
Webpage Rates calculator	The rates calculator had over 200 unique visitors between when the engagement process open on 7 November 2024 through to when the engagement report was presented to Council on 15 January 2025
Social Media	2,386 post reach
News articles	Multiple articles across radio, TV and print
Media releases and media calls	Significant community reach

This letter was supplemented with an online and social media campaign outlined in the community engagement report presented to Council on 15 January 2025.

Full details regarding the community engagement process, reach and feedback from the two periods of engagement is contained in the Community Engagement Report – October 2024 (Attachment 4) and Community Engagement Report – December 2024 (Attachment 5).

d. How were the proposed changes to minimum rates presented to the community?

Council showed the impacts of the proposed rate rise in a dedicated section within pages 28-31 of the revised 2022-2026 Delivery Program adopted 15 January 2025.

The tables showed:

Council has resolved to apply for a permanent SRV of 37.67% cumulative to be phased in over two years from 2025-26 to 2026-27.

	2025/26	2026/27	Total
Rate Peg	4.7%	3.5% (forecast)	8.2%
SRV above rate peg	13.3%	13.17%	26.47%
TOTAL	18%	16.67%	34.67%
Cumulative SRV over two years			37.67%

Attachment 1 - 2022-2026 Delivery Program - Adopted 15.01.2025 – Page 28

The impact on individual ratepayers varies according to the rate category their property is in. Indicative information on the impact on the average ratepayer in each main category can be seen in the table below.

Category	2024/25 Average per annum	2025/26 Year 1 Increase / per annum	2025/26 Year 1 Increase / per week	2026/27 Year 2 Increase / per annum	2026/27 Year 2 Increase / per week	2026/27 Average per annum
Residential	\$1,106.16	\$165.93	\$3.19	\$190.81	\$3.67	\$1,462.90
Business	\$5,899.02	\$884.85	\$17.02	\$1,017.58	\$19.57	\$7,801.45
Farmland	\$5,336.54	\$800.49	\$15.39	\$920.55	\$17.70	\$7,057.58
Mining	\$316,615.92	\$138,232.82	\$2,658.32	\$131,297.32	\$2,524.95	\$586,146.06

The following tables show the more detailed breakdown of the impacts of the SRV and maximum Minimum Rate (MR) values by category, noting that the Mining category uses a base amount and not a minimum rate.

Residential

Category	Base Year 2024/25	Year 1 2025/26	Year 2 2026/27	Cumulative Increase
Average Residential rate under assumed rate peg	\$1,106	\$1,157	\$1,197	\$91
Annual increase rate peg (%)		4.7%	3.5%	11.62%
Annual increase with proposed SRV	\$1,106	\$1,272	\$1,463	\$357
Annual increase SRV (%)		15%	15%	32.25%
Cumulative impact of SRV above base year		\$166	\$357	
Difference between SRV and rate peg only		\$115	\$266	
Residential Minimum Rate under assumed rate peg	\$555	\$580	\$600	
Annual increase rate peg (%)		4.7%	3.5%	
Annual proposed MR increase (\$)	\$555	\$638	\$733	
Annual proposed MR increase (%)		15%	15%	32.25%
Cumulative impact of MR increase above base year		\$83	\$178	
Difference between the MR under rate peg only and proposed MR increase scenarios		\$58	\$133	

Attachment 1 - 2022-2026 Delivery Program - Adopted 15.01.2025 – Page 29

Mining

Category	Base Year 2024/25	Year 1 2025/26	Year 2 2026/27	Cumulative Increase
Average Mining rate under assumed rate peg	\$316,616	\$331,025	\$342,611	\$25,995
Annual increase rate peg (%)		4.70%	3.50%	11.62%
Annual increase with proposed SRV	\$316,616	\$454,848	\$586,146	\$269,530
Annual increase SRV (%)		43.66%	28.87%	85.13%
Cumulative impact of SRV above base year		\$138,232	\$269,530	
Difference between SRV and rate peg only		\$123,823	\$243,535	

Attachment 1 - 2022-2026 Delivery Program - Adopted 15.01.2025 - Page 31

Business

Category	Base Year 2024/25	Year 1 2025/26	Year 2 2026/27	Cumulative Increase
Average Business rate under assumed rate peg	\$5,899	\$6,167	\$6,383	\$484
Annual increase rate peg (%)		4.70%	3.50%	11.62%
Annual increase with proposed SRV	\$5,899	\$6,784	\$7,801	\$1,902
Annual increase SRV (%)		15%	15%	32.25%
Cumulative impact of SRV above base year		\$885	\$1,902	
Difference between SRV and rate peg only		\$617	\$1,418	
Business Minimum Rate under assumed rate peg	\$544	\$568	\$587	
Annual increase rate peg (%)		4.7%	3.5%	
Annual proposed MR increase (\$)	\$544	\$625	\$718	
Annual proposed MR increase (%)		15%	15%	32.25%
Cumulative impact of MR increase above base year		\$81	\$174	
Difference between the MR under rate peg only and proposed MR increase scenarios		\$57	\$131	

Farmland

Category	Base Year 2024/25	Year 1 2025/26	Year 2 2026/27	Cumulative Increase
Average Farmland rate under assumed rate peg	\$5,337	\$5,579	\$5,775	\$438
Annual increase rate peg (%)		4.70%	3.50%	11.62%
Annual increase with proposed SRV	\$5,337	\$6,137	\$7,058	\$1,721
Annual increase SRV (%)		15%	15%	32.25%
Cumulative impact of SRV above base year		\$800	\$1,721	
Difference between SRV and rate peg only		\$558	\$1,283	
Farmland Minimum Rate under assumed rate peg	\$555	\$580	\$600	
Annual increase rate peg (%)		4.7%	3.5%	
Annual proposed MR increase (\$)	\$555	\$638	\$733	
Annual proposed MR increase (%)		15%	15%	32.25%
Cumulative impact of MR increase above base year		\$83	\$178	
Difference between the MR under rate peg only and proposed MR increase scenarios		\$58	\$133	

Attachment 1 - 2022-2026 Delivery Program - Adopted 15.01.2025 - Page 30

The impacts of the proposed SV and minimum rates can be seen in:

- Council's 2022-2026 Delivery Program (Attachment 1)
- Council's letter to ratepayers (Attachment 9)
- Council's dedicated Special Rate Variation page on the Council website ([Proposed Special Rate Variation – Gunnedah Shire Council](#))
- Council's rates calculator ([RateCalculator](#))

e. What feedback from the community was received?

Attachment 7 includes detailed reports covering the community feedback received.

The key points of feedback from the first round of engagement are outlined in the community engagement report presented to Council on 6 November 2024 (Attachment 4).

The key points of feedback from the second round of engagement are outlined in the community engagement report presented to Council on 15 January 2025 (Attachment 5).

The telephone survey canvassed the community's satisfaction with existing Council services, the importance of services to the community, the willingness of the community to pay more to maintain existing service levels and the willingness of the community to pay more for increased service levels. A copy of report is included as Attachment 8.

A summary of the telephone survey results are shown on page 30 of the report and include:

- 74% of residents had prior awareness of the SRV, awareness was predominantly through social media,
- 69% are at least somewhat supportive of Option 1: Rate Peg and 39% are at least somewhat supportive of Council proceeding with Option 2: SRV,
- 64% prefer the Rate Peg, with key reasons for this preference centring on a call for better management by Council, a lack of trust and affordability. 36% prefer the SRV as they want to see improvements in the LGA, understand it needs to be undertaken but have reservations about the high price and management from Council,
- 43% are at least somewhat supportive of paying above the proposed SRV to see service levels improve for local roads,
- 41% are at least somewhat supportive of paying above the proposed SRV to see service levels improve for parks and gardens, and
- 31% are at least somewhat supportive to pay above the proposed SRV to see service levels improve for the Cultural Precinct.

The community feedback shown in the table at point f below broadly covers the key issues raised by the community during the engagement process.

f. How the council responded to any issues of concern raised in feedback from the community.

With the two rounds of community engagement undertaken, the below table outlines how Council considered the feedback from the first round of engagement from 2 August 2024 to 6 September 2024:

Community Feedback	Influence on SRV Proposal
<p>The community does not want to pay higher rates (noting current difficult times and costs).</p>	<ul style="list-style-type: none"> Clearly heard, however, this is not an option whilst being financially responsible and undertaking appropriate asset maintenance and renewal. Council is investigating options to consider freezing or limiting increases to Water, Sewerage and Waste annual charges to partly offset the SRV increase, should it be approved. Note that while these are all shown on the 'Rates and Charges' notice the SRV only applies to rates.
<p>The community does not want to see a reduction in service levels and wants to see an increase in some areas (especially in the condition of Council's roads).</p>	<p>Clearly heard and the key factor in the scale of the revised proposed SRV and implementation timeframe, especially the ability to commence addressing the backlog of works with rising costs.</p>
<p>If an SRV is required, then it should be for a smaller amount and/or phased in over a longer period to reduce the single year impact on residents and ratepayers (especially those on fixed incomes).</p>	<ul style="list-style-type: none"> The proposed cumulative increase to residential, business and farmland rating categories reduced from 38.88% to 32.25%. The proposed first year increase applicable to residential, business and farmland rating categories reduced from 24% to 15%. The proposed SRV implementation retained as two years to address the unrestricted cash position and commence addressing the backlog of works.
<p>The split of how an SRV is applied should be reviewed so the balance is right between the various rating categories of residential, business, farmland and mining.</p>	
<p>Council needs to ensure it is operating as efficiently as possible, is engaging with the community and is transparent in its decision-making.</p>	<ul style="list-style-type: none"> The driver behind Council's decision that it strive to achieve \$930,000 of efficiency gains over the next three years. Council has committed to regular public reporting on savings and efficiency gains and ongoing engagement with the community.
<p>Council needs to look at non-rate revenue that can help address the asset renewal gap and find a solution to ensure large SRVs are not needed in the future.</p>	<p>Council is continuing to advocate that the State and Federal governments return total taxation revenue provided to Local Government for operational purposes to 1% of total taxation revenue, as this has reduced to approximately 0.55%.</p>
<p>The information below outlines the feedback from the second round of engagement undertaken between 7 November 2024 and 19 December 2024.</p> <p>With the reduced impact for the residential, business and farmland categories in the revised SV proposal (down from 38.88% to 32.25% for these rating categories), it was expected there would be limited feedback from many parts of the community and no feedback was expected from those areas that showed support for the original SV proposal.</p>	

Council sent letters to over 6,000 ratepayers and received 27 formal submissions regarding the revised SV proposal. The key points of feedback were similar to those raised during the initial engagement process along with additional feedback with respect to the disproportionate increases for the mining sector given the importance this sector has for the Gunnedah Shire.

The key points of the feedback were:

- The community does not want an increase in rates given the current cost of living challenges,
- The community wants/expects to see an improvement in Council services (roads in particular),
- Rural ratepayers, particularly farmers, and those living within the outlying villages, expressed concern, and in some cases anger, about paying higher rates with limited visible benefits, especially regarding road maintenance and other critical infrastructure, they suggested the increased rate burden associated with the special rate variation should be more highly attributed to ratepayers closer to or in the Gunnedah township e.g. residential ratepayers
- Council should tighten its belt and reduce its expense rather than just raising rates, and
- They want Council to ensure it has the right balance of indoor/outdoor staff and Council needs to ensure it is operating as efficiently as possible.

Council considered this at its meeting held 15 January 2025. No changes were made to the revised proposal; however, Council will continue to improve its operations and ensure its Hardship Policy allows Council to work with the community to lessen the impact of any rise on our community.

Table 3 Criterion 3 Attachments

Attachment number	Name of document	Page references
Attachment 4	Community Engagement Report - October 2024	Whole report
Attachment 5	Community Engagement Report - December 2024	Whole document
Attachment 6	Community Engagement Materials	Whole document
Attachment 7	Community Feedback	Whole document
Attachment 8	Micromex Independent Telephone Survey Report - August 2024	Page 30

Attachment number	Name of document	Page references
Attachment 9	Ratepayer Letter - Proposed Special Rate Variation and Minimum Rate Increase	Whole document
Attachment 10	Capacity to Pay Report	Whole document
Attachment 11	Hardship Policy - Adopted 19.06.2024	Whole document

7 Other relevant matters

The MR Guidelines provide that we will assess each application based on its merits against the 3 assessment criteria and any other matters we consider relevant. The MR Guidelines do not specify examples of such matters.

Consistent with the approach for assessing SV applications, IPART's approach will be to assess each of the 3 criteria, then make an overall assessment taking into account any other relevant factors.

In the text box the council may provide information in addition to that provided elsewhere in the application which it would like to be considered when assessing the proposed increase to minimum rate(s).

As the minimum rate increase application is prepared in line with the SV application and designed to retain equity in Council's rating structure, there is no additional information beyond the information provided in this application and the associated SV application.

Table 4 Attachments for other relevant matters

Attachment number	Name of document	Page references

8 Council certification and contact information

8.1 Certification of application

Councils must submit a declaration in the specified form. It should be completed by the General Manager and the Responsible Accounting Officer. Prepare a document in the form indicated below, sign, scan and attach as a public supporting document.

To be completed by General Manager and Responsible Accounting Officer

Name of the council:	Gunnedah Shire Council
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We certify that to the best of our knowledge the information provided in this application is correct and complete.

General Manager (name):	Eric Groth
Signature and Date:	
	3 February 2025
Responsible Accounting Officer (name):	Kylie McDonald
Signature and Date:	
	3 February 2025

Note: These signatures will be redacted before publication of the application.

Signed version provided as Attachment 13.

8.2 Council contact information

IPART's formal contact with the council will be with the General Manager.

During the assessment period, IPART officers are likely to contact the council with detailed queries about the application and supporting documents. Councils should provide direct contact details of the primary contact for such inquiries where this person is a council officer who is not the General Manager. Council officer contact details will be redacted before publication of this application.

General Manager

General Manager contact phone	[REDACTED]
General Manager contact email	[REDACTED]

Note: These contact details will be redacted before publication of the application.

Primary council contact

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the MR application	[REDACTED]

Note: These contact details will be redacted before publication of the application.

Secondary council contact

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the MR application	[REDACTED]

Note: These contact details will be redacted before publication of the application.

9 List of attachments

Table 5 is a checklist such that all relevant documents are submitted to IPART.

Some documents are mandatory for all councils to submit, while others are only applicable if required by the council's specific circumstances and application. Each council can determine which other supporting materials to attach. To assist councils, Table 5 includes the names of some supporting documents commonly provided.

If the increase to minimum rates is in conjunction with a proposed SV, councils should include in the List of attachments all documents relied on in the application and referred to in Tables 1-4.

Complete the List of attachments, adding rows as necessary:

- name each document.
- check the box to indicate that it is being submitted with the application.

IPART will publish on our website the Application Forms and all material submitted as attachments to the application (unless it is marked confidential).

Table 5 List of attachments to the council's application

Name of Attachment	The document is included	The document is not applicable	The document was attached with the SV Part B Application Form
Mandatory forms/attachments (i.e. to be published on IPART's website):			
Application Form Part A (Excel spreadsheet)	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>
Application Form Part B (this Word document)	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>
Council resolution to apply for the for the minimum rate increase	<input checked="" type="checkbox"/> Attachment 12	NA	<input type="checkbox"/>
Completed certification	<input checked="" type="checkbox"/> Attachment 13	NA	<input type="checkbox"/>
Delivery Program	<input checked="" type="checkbox"/> Attachment 1	NA	<input type="checkbox"/>
Long Term Financial Plan	<input checked="" type="checkbox"/> Attachment 2	NA	<input type="checkbox"/>
Consultation materials	<input checked="" type="checkbox"/> Attachment 6	NA	<input type="checkbox"/>
Community feedback (including surveys and results if applicable)	<input checked="" type="checkbox"/> Attachment 7	NA	<input type="checkbox"/>
Willingness to pay study (if applicable)	<input checked="" type="checkbox"/> Attachment 10	<input type="checkbox"/>	<input type="checkbox"/>
Hardship Policy	<input checked="" type="checkbox"/> Attachment 11	<input type="checkbox"/>	<input type="checkbox"/>
Other public supporting materials:			
(List the documents)			
Attachment 3 - 2022-2026 Delivery Program Extract - Adopted Final 15.01.2025 - Pages 9, 20-39	Attachment 3		
Community Engagement Report - October 2024	Attachment 4		
Community Engagement Report - December 2024	Attachment 5		

Name of Attachment	The document is included	The document is not applicable	The document was attached with the SV Part B Application Form
Micromex Independent Telephone Survey Report - August 2024	Attachment 8		
Ratepayer Letter - Proposed Special Rate Variation and Minimum Rate Increase	Attachment 9		
Confidential supporting material (i.e. not to be published on IPART's website):			
(List the documents)			

Important information

Submitting online

Applications must be submitted through IPART's [LG Portal](#) by 11:59pm on Monday, 3 February 2025. Councils should note a file size limit of 150MB applies to any individual document uploaded in the portal.

It is not necessary to submit a duplicate copy of a document with the MR Increase Application Form if the council has submitted the same document as an attachment to its SV Application Form.

Confidential content

IPART will publish all applications (excluding confidential content) on our website. Examples of confidential content are those parts of a document which disclose the personal identity or other personal information pertaining to a member of the public, a document such as a council working document that does not have formal status, or document which includes commercial-in-confidence content.

Councils should ensure supporting documents are redacted to remove confidential content where possible, or clearly marked as **CONFIDENTIAL**.

Publishing the council's application

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