



Interim Rates Explained



Annual charges account

The City issues an annual account for each property, based on the information held as of 1 July.

After this, if there is a change which affects the amount payable, the City must issue an interim account.

Interim account

The interim account may involve an increase or decrease in the amount payable, according to the circumstances. The purpose of this brochure is to explain the reasons for the issue of an interim account.

Main reasons for interim accounts

The following explains the reasons for issue of an interim account.

1. A new property

With the exception of rubbish service charges and swimming pool inspection fees, all annual charges are based on valuations supplied by Landgate Valuation Services.

New valuations are obtained every time a lot is created from a subdivision or amalgamation.

2. Improvements to the property

When vacant land is developed and buildings or facilities placed upon it, the land is said to have been improved. The improvement generally results in a higher valuation and hence the need to adjust the rates levied.

3. Additions to improvements

Properties may have additions to improvements which could mean extensions to a building or other facilities built. This will often result in a higher valuation and the issue of an interim account.

Examples of additions to improvements are:

- Installation of a swimming pool
- Construction of a garage or carport
- Addition of a new room or construction on the property.

4. Demolition of improvements

Improvements may be removed from a property for various reasons. When this occurs, a reduction in the property valuation often results. This may be a preliminary step in the redevelopment of a site and only the first in a series of interim adjustments which are necessary as the development proceeds.

Examples of demolition of improvements are:

- Removal of a swimming pool
- Demolition of a house or unit or office building

5. Rubbish and recycling service

When a new building is completed and a rubbish and recycling service is requested, an interim account will be issued on a pro-rata basis. Likewise when additional or reduced services are requested, the adjustment will be made on a pro-rata basis.



6. Misinformation

It could simply be that the annual account was issued on incorrect or out of date information.

When the correction has been received it is necessary to correct the charges for the current year and in some situations, for previous years also.

When does the change take effect?

When a new or amended valuation is supplied by the Valuer General, a reason for the amendment and the effective date is also provided.

Your interim account shows the effective date set by the Valuer General.

Please note that all Unimproved Valuations are reviewed on an annual basis and all Gross Rental Valuations are reviewed every three years by Landgate Valuation Services.

Any objection to the current valuation must be lodged within 60 days of the date of issue of the current notice to Landgate Valuation Services, Valuer General, 1 Midland Square, Midland, WA 6056.

To calculate your interim rates adjustment

Annual rates are calculated by multiplying a property's value by the rate in the dollar set by Council.

For example:

Property valuation = \$16,500

Residential Rate in dollar = \$0.0448135

Annual rates \$16,500 x \$0.0448135 = \$739.42

If the property is improved during the financial year and a new valuation is assessed at, say \$19,850 effective 1 October, an interim rates notice is issued based on the number of days before and after the effective date of the change in valuation.

For example:

92/365 days x \$16,500 x \$0.0448135 = \$186.37

273/365 days x \$19,850 x \$0.0448135 = \$665.33

Revised annual rates = \$851.70

Any payment made before the interim rates is taken off the balance.

If you have any queries regarding the calculation of your interim rate, please contact the City of Perth on 9461 3296.

The rating system

Council rates are used to provide and maintain a variety of facilities and services. These include parks, roads, welfare services, recreational facilities and the administration, which monitors and guides the overall development of the City.

City of Perth

27 St Georges Terrace, Perth WA 6000
GPO Box C120, Perth WA 6839
(08) 9461 3333 | www.perth.wa.gov.au |
rates@cityofperth.wa.gov.au

This brochure is available in alternative formats by request.

17-035_02/2017

