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SPECIAL RATE AND MINIMUM RATE VARIATION GUIDELINES AND PROCESS FOR 2014/15

Purpose

To advise councils of the release of new guidelines for Special Rate and Minimum Rate Variations for the 2014/15 rating year.

Issue

Revised Special Rate and Minimum Rate Variation guidelines are available on the Division's website at www.dlg.nsw.gov.au.

The Special Rate Variation guidelines were amended last year to minimise the burden on councils of applying for a variation, in recognition of the implementation of Integrated Planning and Reporting (IP&R) across all councils. IP&R now forms the basis of special variation applications.

Some of the more substantive changes made to the Guidelines for 2014/15 include:

- the transitional arrangements will no longer apply
- each council's IP&R documents must be adopted by the council prior to applying to Independent Pricing and Regulatory Tribunal (IPART) for a special variation to general income
- Councils are not required to provide an approved Operational Plan to IPART for assessing special variations to general income
- IPART is only able to consider a special rate variation outside of the IP&R process in exceptional circumstances as detailed in the guidelines
- Councils will be required to prepare their applications earlier this year with special rate variations due by 24 February 2014 and the Minimum rate variations due by 24 March 2014.

Action

Councils who are seeking to apply for a Special Rate or Minimum Rate Variation should note the revised guidelines and dates for application. All councils who are intending to apply for a Special Rate or Minimum Rate Variation should contact IPART well in advance of submitting an application.



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