

Our ref: D8693019



1 November 2019

Dr. Kathy Alexander
Chairperson
Victorian Rating System Review Panel
Rating.review@delwp.vic.gov.au

Dear Kathy

Submission to the Victorian Local Government Rating System Review

Thank you for the opportunity to make a submission on behalf of the South Gippsland Shire Council (SGSC) to the Panel that is reviewing the Victorian Local Government Rating System. In addition to this submission, Council attended a consultation session with the Review Panel during October in Traralgon and put forward a range of thoughts and provided input regarding challenges experienced with the current Victorian rating regime.

South Gippsland Shire Council (SGSC) faces a number of significant rating and funding challenges that are linked to a number of factors:

- The need for infrastructure and services to be replicated across a large geographic area and around 28 hamlets, villages and towns with various population sizes.
- High degree of relative disadvantage and consequently significant hardship experienced by a number of resident ratepayers.
- Predominance of agricultural activities with many intergenerational (inherited) properties, the value of which does not necessarily reflect the property owner's ability to pay but is essential to their, and more broadly the municipality's, ongoing economic viability and vibrancy.
- High proportion of retirees that are "asset rich but cash poor", affecting their ability to pay.
- High levels of visitation and a significant number of absentee landlords.
- Employment is skewed towards the agricultural, health and tourism sectors with a relatively low number of high paying employment opportunities.
- The requirement to fund infrastructure that supports the influx of large numbers of tourists.
- A number of our ratepayers have their principal place of residence in, or

9 Smith Street (Private Bag 4) Leongatha 3953 – DX 94026 Leongatha
Telephone: (03) 5662 9200 Facsimile: (03) 5662 3754
Email: council@southgippsland.vic.gov.au Website: www.southgippsland.vic.gov.au



have recently moved from Melbourne. Property rates on an ad valorem property valuation basis are generally much lower in most Melbourne LGAs than in South Gippsland. This causes a lot of confusion and it is clear, based on the queries SGSC receives that public knowledge and understanding of Victoria's rating system is low.

Rates and waste service charges contribute over 65 per cent of SGSC's revenue and the review of the rating system is therefore considered very important by Council. In addition, Council would welcome a complete strategic review of the overall system to assess whether it remains the most appropriate and fit-for-purpose framework, rather than a review that focuses purely on correcting historical anomalies and exemptions, simplification of rates notices, greater transparency and improving public understanding, albeit that these are all very important objectives.

Please feel free to contact us with any further questions via our Director Corporate & Community Services, Faith Page, at faith.page@southgippsland.vic.gov.au or on 0437 527 355.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bryan Sword'. The signature is written in a cursive style with a prominent 'B' and 'S'.

Bryan Sword
Acting Chief Executive Officer

encl – South Gippsland Shire Council Rating Review Submission (D8693119)

The following is South Gippsland Shire Council's response to the Victorian Local Government Rating System Review.

The main tenets to Council's submission are:

- The Victorian rating system is significantly regressive in nature for residents of rural and regional municipalities.
- The Victorian rating system is very complex – both for councils to implement and for residents to understand – and should be simplified.
- The Victorian rating system as it stands today is highly inequitable and disadvantageous to residents of regional and rural municipalities, in particular the agricultural sector, the viability of which is significant to the Australian economy as a whole.

Today LGAs provide far more than services directed to roads, rubbish, drainage and other land related services. They now have a very strong and growing people focused service delivery regime demanded of them by their communities and State legislation. For example, maternal and child health care services, libraries, aged care services, leisure services, sporting and recreation services and facilities, environmental sustainability services/programs, food safety standards enforcement, economic/tourism development initiatives/programs, grants programs, kindergartens and child care, homebased family day care, arts and culture facilities and programs etc. LGAs today also provide and maintain a range of facilities to support community groups such as senior citizens, Life Saving Clubs, Scouts and Guides and multiple different types of sporting groups and the standards and quality of these buildings continue to increase in line with increasing community expectations e.g. traditional male sporting facilities for cricket and football now rightly needing to equitably cater for female participation and responsible legislative obligations such as DDA, Emergency Safety standards.

Fairness and equity across Victorian LGAs cannot be achieved solely through the rating system. Urgent State Government action is required to address the regressive relative nature of small and medium rural and regional LGA rating. Rural and Regional LGAs could have their Rate Capping legislative obligations removed and still not achieve fiscal equity with their metropolitan counterparts. Their communities do not have the same financial capacity. For this reason, the State as the statutory source, authority and ultimately point of accountability for Victorian LGAs needs to intervene. The focus of this intervention needs to achieve a fair and equitable match between the community fiscal capacity of small and regional rural LGAs and their asset and service responsibilities. Reviewing the road and bridge infrastructure responsibilities split between these LGAs and the State Government's Road Authority, VicRoads, or the creation of a specific Small Rural/Regional LGA Funding Program is of the order of magnitude required.

This submission correlates the extent to which the fiscal capacity of all Victorian LGAs is used based on LGA taxable personal income figures. While personal income may not fully measure each LGA's community fiscal capacity, it is nevertheless a useful and very relevant indicator.

The current Victorian Rating system as a form of taxation is arguably a regressive tax for small rural and regional councils, as demonstrated in the following Table: Indicative Use of Fiscal Capacity for Rates and Charges by LGAs. While it draws on 2015/16 Total Personal Income data

and utilises 2016/17 Rates and Charges data the correlation is clear. At one end of the spectrum nine large metropolitan councils, as determined by assessments, population and budgets draw on 2 per cent or less of their communities' Personal Income with the lowest percentage being 1.4%. However, at the other end of the spectrum this percentage increases to more than 4 per cent for 36 relatively small Rural/Regional LGAs by assessments, population and budget but with very large geographic areas. Five of these LGAs are drawing on more than 7 per cent of their communities' Personal Income with the highest taking up 10.9 per cent. (Refer Appendix 1 for comparison of all Victorian LGAs by population, assessment, square kilometres, rates and charges revenue and personal income).

SGSC calls upon the Panel for the Victorian Local Government Rating System Review to consider the following four suggestions in order to address these two issues.

1. Review Rating Exemptions

The exempt commercial activities, fees for service providers, private sector competing activities, or legally nuanced categories of exemption listed below should be revoked and made rateable. The additional income from rating these categories of properties could then be used to reduce the burden on other rate payers.

- Solar/Wind Farms and Electricity Generators. (The exemption applied to windfarms is of particular significance to SGSC as it results in approximately \$600,000 of foregone rates that could be used to relieve and redistribute the rates burden currently borne by other ratepayers.)
- Universities
- Private Schools
- Religious Property Holdings used for commercial purposes or not held and occupied by the legal entity providing the religious instruction/faith-based services
- RSL Gaming/Gaming venues on Crown land
- Mining
- Crown Land used for commercial purposes.

2. Simplifying Rates Notices

- By way of example a comparison between an LGA rates notice for which the contents are specified by the State versus a Land Tax Assessment Notice from the State is an indication of the simplification that is required. At present an LGA rates notice contains an enormous amount of detail that increases complexity rather than simplifying and improving communications.

3. Earlier Valuations Return Date

- Each year under Victorian legislation the Valuer-General returns valuations of all Victorian properties in accordance with the *Valuation of Land Act 1960*. Victorian LGAs then utilise these valuations to determine their rates revenue property charges in accordance with the *Local Government Act 1989*.
- The issue with these annual valuations is the timing of the Valuer General's advice to LGAs and the statutory timelines LGAs are required to meet in adopting their Annual Budgets and

Financial Plans.

- The Valuer General's advice is received around March/April each year and LGAs are required to adopt their Budgets by 30 June each year in accordance with the Rate Cap provisions under Part 8A of the Local Government Act, after a minimum four-week advertising period and the subsequent consideration of any submissions received. This is a very compressed timeline that creates uncertainty and risks for Victorian LGAs with potentially significant financial risks and public embarrassment.
- After an LGA has adopted its budget a property owner's objection to their property valuation may not necessarily be because of the LGA CIV rate cost implications. Rather it may be because of the Site Value State Government land tax consequences for the property owner. If this property owner is successful in their appeal and achieves a lower valuation it is too late for the LGA to re-do their budget and rate in the dollar assessment calculations. They lose rate income and cannot make it up.
- The solution to eliminate these revenue, legislative and reputation risks would be for the annual revaluations to be returned earlier e.g. by the end of February with the Valuation date being changed to 1 November or 1 December.

4. Consideration of a Minimum Rate

As an alternative to a municipal charge, the Panel could consider the introduction of a minimum rate, which would ensure that a reasonable contribution is made by all ratepayers for the universal services they receive. This would help to ensure that small parcels of land used for specific purposes such as infrastructure and telecommunications pay a reasonable contribution and therefore assist those ratepayers who are more in need.

The following table (prepared by the MAV) provides an indication of the extent to which the fiscal capacity of all Victorian LGAs is used based on 2015/16 taxable personal income figures. While personal income may not fully measure each Council's community fiscal capacity, it is nevertheless a useful and very relevant indicator.

This table reflects the findings of the Productivity Commission with metropolitan councils drawing lightly on their fiscal capacity, whilst rural and regional councils draw more heavily on their capacity.

Table: Indicative Use of Fiscal Capacity for Rates and Charges by LGA

	Total Personal Income 2015/16 \$m	Rates & Charges 2016/17 \$m	% rates/charges
Bayside (C)	6,231,147,537	\$85,518	1.4%
Stonnington (C)	7,412,088,240	\$104,438	1.4%
Glen Eira (C)	6,393,229,749	\$100,524	1.6%
Boroondara (C)	10,526,212,017	\$166,332	1.6%
Monash (C)	5,998,251,358	\$112,923	1.9%
Whitehorse (C)	5,615,675,254	\$107,992	1.9%
Port Phillip (C)	5,916,463,773	\$117,192	2.0%
Manningham (C)	4,648,268,289	\$92,655	2.0%
Banyule (C)	4,786,047,521	\$95,807	2.0%
Knox (C)	5,134,504,019	\$111,424	2.2%
Moonee Valley (C)	4,791,426,921	\$104,834	2.2%
Maroondah (C)	3,711,248,956	\$82,158	2.2%
Yarra (C)	4,421,696,235	\$101,132	2.3%
Nilumbik (S)	2,671,367,270	\$62,377	2.3%
Casey (C)	8,572,543,704	\$202,188	2.4%
Kingston (C) (Vic.)	5,380,591,264	\$129,749	2.4%
Darebin (C)	4,874,549,434	\$118,985	2.4%
Moreland (C)	5,406,308,120	\$138,259	2.6%
Whittlesea (C)	5,312,046,874	\$136,977	2.6%
Melton (C)	3,792,467,095	\$99,269	2.6%
Macedon Ranges (S)	1,664,280,247	\$44,136	2.7%
Yarra Ranges (S)	4,842,982,459	\$130,772	2.7%
Wyndham (C)	6,318,077,053	\$172,096	2.7%
Cardinia (S)	2,825,463,732	\$78,968	2.8%
Frankston (C)	4,042,947,719	\$113,802	2.8%
Greater Geelong (C)	7,139,301,767	\$204,956	2.9%
Mornington Peninsula (S)	5,247,328,191	\$152,941	2.9%
Hobsons Bay (C)	3,306,782,921	\$98,874	3.0%
Brimbank (C)	4,841,172,390	\$145,557	3.0%
Moorabool (S)	998,028,699	\$30,987	3.1%
Indigo (S)	480,408,635	\$15,154	3.2%
Golden Plains (S)	642,956,632	\$20,796	3.2%
Hume (C)	5,003,383,535	\$162,687	3.3%
Maribyrnong (C)	2,809,189,015	\$92,476	3.3%
Mitchell (S)	1,140,682,035	\$38,055	3.3%
Warrnambool (C)	1,008,117,732	\$34,326	3.4%
Greater Bendigo (C)	3,081,432,157	\$106,398	3.5%
Latrobe (C) (Vic.)	2,162,893,310	\$75,121	3.5%
Ballarat (C)	2,933,517,911	\$104,967	3.6%
Baw Baw (S)	1,374,120,849	\$51,314	3.7%
Wodonga (C)	1,137,590,704	\$43,124	3.8%
Greater Dandenong (C)	3,333,148,348	\$127,751	3.8%

	Total Personal Income 2015/16 \$m	Rates & Charges 2016/17 \$m	% rates/charges
Wangaratta (RC)	770,285,355	\$29,564	3.8%
Campaspe (S)	946,208,762	\$39,356	4.2%
Greater Shepparton (C)	1,702,660,343	\$71,891	4.2%
Southern Grampians (S)	446,125,519	\$19,017	4.3%
Surf Coast (S)	1,093,456,139	\$47,850	4.4%
Moyne (S)	472,272,894	\$20,769	4.4%
Wellington (S)	1,215,152,786	\$55,417	4.6%
Towong (S)	168,925,829	\$7,771	4.6%
Mildura (RC)	1,390,993,315	\$64,860	4.7%
Horsham (RC)	532,550,301	\$24,913	4.7%
Glenelg (S)	545,999,598	\$25,554	4.7%
Melbourne (C)	5,515,073,959	\$262,105	4.8%
Benalla (RC)	338,208,100	\$16,195	4.8%
Hepburn (S)	385,698,096	\$18,528	4.8%
Mount Alexander (S)	443,816,377	\$21,512	4.8%
Swan Hill (RC)	531,935,673	\$25,852	4.9%
Moira (S)	678,453,408	\$34,069	5.0%
Corangamite (S)	401,013,379	\$20,158	5.0%
East Gippsland (S)	1,038,250,921	\$52,228	5.0%
Colac-Otway (S)	567,219,966	\$29,078	5.1%
Gannawarra (S)	226,175,022	\$11,914	5.3%
Murrindindi (S)	359,213,136	\$19,183	5.3%
Alpine (S)	316,545,753	\$16,957	5.4%
South Gippsland (S)	733,792,248	\$40,005	5.5%
Mansfield (S)	219,174,950	\$12,615	5.8%
Ararat (RC)	270,296,302	\$15,908	5.9%
Pyrenees (S)	151,376,558	\$9,091	6.0%
Central Goldfields (S)	224,392,854	\$13,580	6.1%
Northern Grampians (S)	266,471,800	\$16,370	6.1%
Queenscliffe (B)	110,413,753	\$6,816	6.2%
Bass Coast (S)	756,713,226	\$52,101	6.9%
Hindmarsh (S)	115,822,593	\$8,015	6.9%
Strathbogie (S)	247,905,211	\$18,067	7.3%
Loddon (S)	134,597,804	\$10,103	7.5%
West Wimmera (S)	91,355,630	\$7,001	7.7%
Yarriambiack (S)	132,562,662	\$11,645	8.8%
Buloke (S)	116,157,792	\$12,625	10.9%
Total	201,587,207,685	5,484,673	2.7%

Source: ABS Cat. 6524.0, Estimates of Personal Income and Vic. LGGC revenue data

To achieve statewide consistency it may be reasonable to introduce a statewide, consistent Local Government Service Charge. This would mean that every ratepayer in the state would pay an amount based on an across-the-board system. There are a number of possible methods of determining the impost on each ratepayer, including:

- A per capita basis, or
- A per assessment basis, and
- A statewide consistent CIV rate in the dollar property charge.

1. A State Average CIV Poll Tax

- Utilising the State Average CIV Rate in the Dollar for 2017/18 and assuming no increase in the total Victorian LGA revenue collected, at one extreme would see rate increases of 30 per cent plus for ten LGAs under which an additional \$44M to \$144M would be collected from each of these LGA communities. At the other extreme 59 LGAs would collect between \$1.264M to \$44.4M per LGA less than at present equating to a rates revenue reduction of up to 59 per cent.

Table: Poll Tax Option: 2017/18 State Average CIV Rate In \$ Impact on Individual LGA 2017/18 Rate Revenue Collection

	Rates & Charges 2017/18 \$000	Garbage Charges 2017/18 \$000	Rates Revenue 2017/18	CIV 2018	Rates at State CIV Average \$000	Rates Revenue Increase/ Decrease At State Average CIV	% Change At State Average CIV
Stonnington (C)	108,801,227	19,447,000	89,354,227	80,071,476,000	\$222,479,498	\$133,125,271	149%
Bayside (C)	89,143,713	10,017,345	79,126,368	58,382,560,000	\$162,216,600	\$83,090,232	105%
Boroondara (C)	177,231,000	22,436,000	154,795,000	107,887,355,788	\$299,766,233	\$144,971,233	94%
Glen Eira (C)	103,856,077	14,206,659	89,649,417	60,398,304,649	\$167,817,369	\$78,167,952	87%
Monash (C)	116,021,871	0	116,021,871	73,053,004,500	\$202,978,595	\$86,956,724	75%
Whitehorse (C)	111,747,142	0	111,747,142	65,482,718,000	\$181,944,469	\$70,197,327	63%
Manningham (C)	96,267,903	10,830,703	85,437,200	48,353,963,000	\$134,352,031	\$48,914,830	57%
Port Phillip (C)	121,119,496	300,031	120,819,465	59,376,441,000	\$164,978,110	\$44,158,645	37%
Mornington Peninsula (S)	158,142,209	19,735,854	138,406,355	65,972,554,000	\$183,305,484	\$44,899,129	32%
Yarra (C)	105,008,000	51,830	104,956,170	49,439,000,484	\$137,366,819	\$32,410,649	31%
Queenscliffe (B)	6,927,131	823,788	6,103,343	2,734,370,025	\$7,597,478	\$1,494,135	24%
Maroondah (C)	84,651,000	11,652,000	72,999,000	32,294,459,291	\$89,730,519	\$16,731,519	23%

Kingston (C)	134,352,743	12,197,461	122,155,282	53,310,804,024	\$148,124,669	\$25,969,387	21%
Knox (C)	113,636,545	15,857,062	97,779,483	42,265,614,091	\$117,435,485	\$19,656,002	20%
Moonee Valley (C)	108,953,185	9,026,642	99,926,543	42,236,553,000	\$117,354,738	\$17,428,195	17%
Banyule (C)	99,031,353	2,123,598	96,907,755	39,570,669,200	\$109,947,550	\$13,039,795	13%
Melbourne (C)	271,273,184	0	271,273,184	109,185,105,222	\$303,372,044	\$32,098,860	12%
Moreland (C)	141,484,000	13,299,957	128,184,043	49,829,460,000	\$138,451,716	\$10,267,672	8%
Darebin (C)	122,809,706	0	122,809,706	47,100,536,761	\$130,869,372	\$8,059,666	7%
Nillumbik (S)	62,678,000	8,329,000	54,349,000	20,109,586,000	\$55,874,711	\$1,525,711	3%
Surf Coast (S)	49,631,868	6,745,021	42,886,847	14,599,222,100	\$40,564,103	-\$2,322,744	-5%
Greater Dandenong (C)	132,918,779	16,519,761	116,399,019	39,372,636,578	\$109,397,314	-\$7,001,705	-6%
Moyno (S)	21,534,578	3,085,341	18,449,237	6,143,630,958	\$17,070,148	-\$1,379,089	-7%
Casey (C)	213,982,563	32,173,584	181,808,979	57,433,366,251	\$159,579,255	-\$22,229,724	-12%
Mansfield (S)	13,094,398	3,039,667	10,054,731	3,163,882,447	\$8,790,883	-\$1,263,848	-13%
Brimbank (C)	149,843,361	26,500,366	123,342,995	38,673,175,704	\$107,453,854	-\$15,889,141	-13%
Hobsons Bay (C)	102,669,095	6,884,861	95,784,235	28,631,303,567	\$79,552,399	-\$16,231,835	-17%
Frankston (C)	116,493,403	22,679,632	93,813,771	27,918,568,000	\$77,572,055	-\$16,241,716	-17%
Macedon Ranges (S)	45,826,647	5,839,645	39,987,002	11,849,804,450	\$32,924,815	-\$7,062,187	-18%
Whittlesea (C)	143,822,703	0	143,822,703	41,927,295,665	\$116,495,463	-\$27,327,240	-19%
Maribymong (C)	96,335,000	893,539	95,441,461	27,658,707,272	\$76,850,030	-\$18,591,431	-19%
Greater Geelong (C)	218,295,159	30,284,059	188,011,100	53,695,487,552	\$149,193,517	-\$38,817,583	-21%
Yarra Ranges (S)	135,121,237	15,781,810	119,339,427	33,328,812,500	\$92,604,481	-\$26,734,947	-22%
Cardinia (S)	83,816,826	11,689,392	72,127,434	19,614,102,637	\$54,498,005	-\$17,629,429	-24%
Wyndham (C)	186,406,535	20,143,005	166,263,530	44,366,755,204	\$123,273,529	-\$42,990,001	-26%
Melton (C)	106,155,982	12,203,977	93,952,005	25,036,211,400	\$69,563,395	-\$24,388,610	-26%
West Wimmera (S)	7,238,778	485,458	6,753,320	1,780,503,300	\$4,947,148	-\$1,806,171	-27%
Bass Coast (S)	55,323,250	9,477,145	45,846,105	11,820,656,960	\$32,843,828	-\$13,002,277	-28%
Hepburn (S)	19,262,002	2,532,572	16,729,430	4,269,262,000	\$11,862,193	-\$4,867,237	-29%
Corangamite (S)	20,792,554	1,585,676	19,206,878	4,763,750,500	\$13,236,134	-\$5,970,744	-31%
Murrindindi (S)	19,797,539	2,901,408	16,896,131	4,141,915,500	\$11,508,359	-\$5,387,772	-32%
Mount Alexander (S)	22,365,370	4,004,511	18,360,860	4,420,644,500	\$12,282,811	-\$6,078,049	-33%
Moorabool (S)	32,359,313	4,256,345	28,102,968	6,430,265,000	\$17,866,564	-\$10,236,404	-36%
Indigo (S)	15,693,689	2,796,339	12,897,350	2,901,104,700	\$8,060,752	-\$4,836,597	-38%

Baw Baw (S)	53,809,240	7,771,514	46,037,726	10,167,966,000	\$28,251,808	-\$17,785,918	-39%
Golden Plains (S)	21,518,311	2,154,853	19,363,458	4,270,820,000	\$11,866,521	-\$7,496,937	-39%
Colac Otway (S)	29,507,323	2,898,982	26,608,341	5,849,395,000	\$16,252,610	-\$10,355,731	-39%
Greater Bendigo (C)	110,542,254	16,294,423	94,247,831	20,502,223,400	\$56,965,659	-\$37,282,172	-40%
Mitchell (S)	40,277,188	5,036,635	35,240,553	7,526,097,000	\$20,911,345	-\$14,329,208	-41%
Hume (C)	171,985,280	2,559,168	169,426,112	36,129,710,700	\$100,386,808	-\$69,039,304	-41%
Pyrenees (S)	9,588,785	1,194,131	8,394,654	1,736,226,000	\$4,824,123	-\$3,570,530	-43%
Warrnambool (C)	35,831,373	4,747,063	31,084,311	6,361,955,436	\$17,676,765	-\$13,407,546	-43%
East Gippsland (S)	54,239,119	6,927,903	47,311,216	9,605,250,000	\$26,688,295	-\$20,622,920	-44%
Campaspe (S)	39,867,340	5,837,624	34,029,716	6,839,219,700	\$19,002,849	-\$15,026,867	-44%
South Gippsland (S)	40,967,922	2,830,778	38,137,144	7,534,768,550	\$20,935,439	-\$17,201,705	-45%
Wangaratta (RC)	30,738,136	5,310,686	25,427,451	5,019,906,000	\$13,947,865	-\$11,479,585	-45%
Towong (S)	8,343,809	1,241,970	7,101,839	1,383,759,107	\$3,844,790	-\$3,257,049	-46%
Wellington (S)	60,473,750	3,870,644	56,603,106	10,851,540,600	\$30,151,128	-\$26,451,978	-47%
Loddon (S)	10,445,501	1,282,460	9,163,041	1,746,756,400	\$4,853,382	-\$4,309,658	-47%
Ballarat (C)	110,326,166	15,935,142	94,391,024	17,987,029,722	\$49,977,165	-\$44,413,859	-47%
Alpine (S)	17,772,000	3,202,830	14,569,170	2,771,400,200	\$7,700,367	-\$6,868,803	-47%
Southern Grampians (S)	19,706,259	1,761,002	17,945,257	3,380,642,000	\$9,393,152	-\$8,552,105	-48%
Horsham (RC)	25,695,482	2,891,721	22,803,761	4,127,042,000	\$11,467,033	-\$11,336,729	-50%
Strathbogie (S)	18,525,521	2,228,235	16,297,286	2,874,729,000	\$7,987,467	-\$8,309,819	-51%
Benalla (RC)	16,740,586	2,459,131	14,281,455	2,491,870,400	\$6,923,690	-\$7,357,765	-52%
Yarriambiack (S)	11,881,080	1,074,626	10,806,454	1,879,555,600	\$5,222,366	-\$5,584,088	-52%
Glenelg (S)	25,878,194	2,258,896	23,619,297	4,104,568,000	\$11,404,588	-\$12,214,709	-52%
Moira (S)	35,343,859	3,505,783	31,838,076	5,526,575,000	\$15,355,651	-\$16,482,425	-52%
Latrobe (C)	75,349,532	11,049,534	64,299,997	10,973,492,001	\$30,489,971	-\$33,810,026	-53%
Hindmarsh (S)	8,350,041	874,573	7,475,468	1,241,013,700	\$3,448,171	-\$4,027,297	-54%
Wodonga (C)	44,947,096	8,466,191	36,480,905	5,972,219,400	\$16,593,879	-\$19,887,026	-55%
Ararat (RC)	16,512,195	1,997,663	14,514,532	2,375,881,500	\$6,601,413	-\$7,913,119	-55%
Swan Hill (RC)	26,702,822	2,983,604	23,719,218	3,678,603,300	\$10,221,041	-\$13,498,177	-57%
Central Goldfields (S)	13,996,951	2,473,702	11,523,249	1,773,648,000	\$4,928,101	-\$6,595,148	-57%
Greater Shepparton (C)	74,576,868	9,501,764	65,075,103	9,706,256,600	\$26,968,943	-\$38,106,160	-59%
Gannawarra (S)	12,205,384	1,788,059	10,417,325	1,548,560,800	\$4,302,694	-\$6,114,631	-59%

Northern Grampians (S)	16,806,554	2,531,455	14,275,099	2,102,583,000	\$5,842,051	-\$8,433,048	-59%
Mildura (RC)	66,917,669	8,391,973	58,525,696	8,107,638,300	\$22,527,164	-\$35,998,532	-62%
Buloke (S)	12,933,997	1,308,306	11,625,691	1,392,766,100	\$3,869,816	-\$7,755,875	-67%
TOTAL	\$ 5,711,219,701	\$ 569,481,067	\$5,141,738,633.40	\$1,850,537,268,29 6	\$5,141,738,63 3	\$0	
		Average Rate in \$	0.00277851125804886				

2. A State Average Per Capita Poll Tax

- Utilising the average rates and charges per capita based on the aggregated LGA 2017/18 collections divided by the aggregated LGAs 2018 populations, the impact ranges from an additional \$30M up to \$87.8M more in collections for nine LGAs and reductions of between \$1M and \$121M for 56 LGAs. This distortion is also not surprising as this approach fails to accommodate the fact that most Victorians live in metropolitan Melbourne where LGAs achieve, relative to rural Victoria LGAs, economies of scale in the provision of LGA services.

Table: Poll Tax Option: 2017/18 Average Rate Revenue Per Capita Service Charge Impact on Individual LGA 2017/18 Rate & Charges Revenue Collection

	Population 2018	Rates & Charges 2017/18 \$000	CIV 2018	Rates & Charges/capita	Over/Under Variance Per Capita	Per Capita Rates & Charges Impact
Casey (C)	340,419	\$212,682	57,433,366,251	\$625	\$258	\$87,784,782
Monash (C)	200,077	\$116,012	73,053,004,500	\$580	\$303	\$60,583,637
Whittlesea (C)	223,322	\$143,823	41,927,295,665	\$644	\$239	\$53,289,619
Whitehorse (C)	176,196	\$111,652	65,482,718,000	\$634	\$249	\$43,865,423
Wyndham (C)	255,322	\$186,407	44,366,755,204	\$730	\$153	\$38,950,179
Brimbank (C)	208,714	\$150,003	38,673,175,704	\$719	\$164	\$34,215,811
Glen Eira (C)	153,858	\$103,263	60,398,304,649	\$671	\$211	\$32,537,766
Melton (C)	156,713	\$106,156	25,036,211,400	\$677	\$205	\$32,164,754

Knox (C)	163,203	\$113,637	42,265,614,091	\$696	\$186	\$30,412,506
Hume (C)	224,394	\$171,985	36,129,710,700	\$766	\$116	\$26,073,229
Darebin (C)	161,609	\$122,810	47,100,536,761	\$760	\$123	\$19,832,422
Maroondah (C)	117,498	\$84,651	32,294,459,291	\$720	\$162	\$19,056,953
Moreland (C)	181,725	\$141,484	49,829,460,000	\$779	\$104	\$18,913,259
Banyule (C)	130,237	\$97,297	39,570,669,200	\$747	\$136	\$17,655,031
Manningham (C)	125,508	\$96,268	48,353,963,000	\$767	\$116	\$14,510,137
Greater Dandenong (C)	166,094	\$132,919	39,372,636,578	\$800	\$82	\$13,681,976
Cardinia (S)	107,120	\$83,817	19,614,102,637	\$782	\$100	\$10,731,279
Kingston (C)	163,431	\$134,353	53,310,804,024	\$822	\$61	\$9,897,550
Frankston (C)	141,845	\$116,463	27,918,568,000	\$821	\$62	\$8,734,207
Yarra Ranges (S)	158,173	\$135,042	33,328,812,500	\$854	\$29	\$4,567,638
Greater Geelong (C)	252,217	\$218,295	53,695,487,552	\$866	\$17	\$4,320,969
Bayside (C)	105,718	\$89,144	58,382,560,000	\$843	\$39	\$4,166,935
Moonee Valley (C)	127,883	\$108,953	42,236,553,000	\$852	\$31	\$3,921,118
Golden Plains (S)	23,120	\$21,518	4,270,820,000	\$931	-\$48	-\$1,111,737

Indigo (S)	16,490	\$15,694	2,901,104,700	\$952	-\$69	-\$1,139,000
Mitchell (S)	44,299	\$40,382	7,526,097,000	\$912	-\$29	-\$1,281,617
Moorabool (S)	34,158	\$32,359	6,430,265,000	\$947	-\$65	-\$2,210,189
Central Goldfields (S)	13,209	\$13,997	1,773,648,000	\$1,060	-\$177	-\$2,338,195
Macedon Ranges (S)	49,388	\$46,042	11,849,804,450	\$932	-\$50	-\$2,449,959
Gannawarra (S)	10,547	\$12,205	1,548,560,800	\$1,157	-\$275	-\$2,896,209
Towong (S)	6,054	\$8,344	1,383,759,107	\$1,378	-\$496	-\$3,000,323
Pyrenees (S)	7,353	\$9,589	1,736,226,000	\$1,304	-\$421	-\$3,098,753
Hindmarsh (S)	5,645	\$8,350	1,241,013,700	\$1,479	-\$597	-\$3,367,554
Loddon (S)	7,513	\$10,446	1,746,756,400	\$1,390	-\$508	-\$3,814,247
West Wimmera (S)	3,862	\$7,239	1,780,503,300	\$1,874	-\$992	-\$3,830,033
Queenscliffe (B)	2,982	\$6,927	2,734,370,025	\$2,323	-\$1,440	-\$4,295,106
Benalla (RC)	14,024	\$16,741	2,491,870,400	\$1,194	-\$311	-\$4,362,481
Warrnambool (C)	34,862	\$35,831	6,361,955,436	\$1,028	-\$145	-\$5,060,873
Wangaratta (RC)	29,087	\$30,738	5,019,906,000	\$1,057	-\$174	-\$5,064,866
Mount Alexander (S)	19,514	\$22,365	4,420,644,500	\$1,146	-\$263	-\$5,141,586

Mansfield (S)	8,979	\$13,094	3,163,882,447	\$1,458	-\$576	-\$5,169,198
Hepburn (S)	15,812	\$19,262	4,269,262,000	\$1,218	-\$336	-\$5,305,741
Nilumbik (S)	64,941	\$62,678	20,109,586,000	\$965	-\$83	-\$5,358,653
Southern Grampians (S)	16,135	\$19,706	3,380,642,000	\$1,221	-\$339	-\$5,464,907
Yarriambiack (S)	6,658	\$11,881	1,879,555,600	\$1,784	-\$902	-\$6,004,481
Ararat (RC)	11,795	\$16,512	2,375,881,500	\$1,400	-\$517	-\$6,101,488
Stonnington (C)	116,207	\$108,801	80,071,476,000	\$936	-\$54	-\$6,232,597
Glenelg (S)	19,665	\$23,669	4,104,568,000	\$1,204	-\$321	-\$6,311,838
Corangamite (S)	16,140	\$20,747	4,763,750,500	\$1,285	-\$403	-\$6,501,362
Alpine (S)	12,730	\$17,772	2,771,400,200	\$1,396	-\$513	-\$6,536,027
Moyne (S)	16,887	\$21,535	6,143,630,958	\$1,275	-\$393	-\$6,629,482
Northern Grampians (S)	11,431	\$16,807	2,102,583,000	\$1,470	-\$588	-\$6,717,127
Murrindindi (S)	14,478	\$19,798	4,141,915,500	\$1,367	-\$485	-\$7,018,717
Buloke (S)	6,184	\$12,934	1,392,766,100	\$2,092	-\$1,209	-\$7,475,768
Campaspe (S)	37,592	\$40,718	6,839,219,700	\$1,083	-\$201	-\$7,537,870
Baw Baw (S)	52,015	\$53,809	10,167,966,000	\$1,034	-\$152	-\$7,898,862

Greater Bendigo (C)	116,045	\$110,486	20,502,223,400	\$952	-\$69	-\$8,059,945
Horsham (RC)	19,875	\$25,695	4,127,042,000	\$1,293	-\$410	-\$8,153,066
Swan Hill (RC)	20,759	\$26,703	3,678,603,300	\$1,286	-\$404	-\$8,380,155
Wodonga (C)	41,429	\$44,947	5,972,219,400	\$1,085	-\$202	-\$8,380,316
Latrobe (C)	75,211	\$75,350	10,973,492,001	\$1,002	-\$119	-\$8,965,500
Moira (S)	29,799	\$35,344	5,526,575,000	\$1,186	-\$303	-\$9,042,151
Strathbogie (S)	10,645	\$18,526	2,874,729,000	\$1,740	-\$858	-\$9,129,847
Colac Otway (S)	21,503	\$29,507	5,849,395,000	\$1,372	-\$490	-\$10,527,974
Mornington Peninsula (S)	165,822	\$158,142	65,972,554,000	\$954	-\$71	-\$11,781,531
Boroondara (C)	181,289	\$172,058	107,887,355,788	\$949	-\$66	-\$12,045,119
East Gippsland (S)	46,818	\$54,605	9,605,250,000	\$1,166	-\$284	-\$13,281,719
South Gippsland (S)	29,576	\$40,968	7,534,768,550	\$1,385	-\$503	-\$14,863,042
Ballarat (C)	107,325	\$110,387	17,987,029,722	\$1,029	-\$146	-\$15,657,812
Maribymong (C)	91,387	\$96,335	27,658,707,272	\$1,054	-\$172	-\$15,673,456
Greater Shepparton (C)	66,007	\$74,577	9,706,256,600	\$1,130	-\$247	-\$16,316,629
Hobsons Bay (C)	96,470	\$102,669	28,631,303,567	\$1,064	-\$182	-\$17,521,077

Mildura (RC)	55,515	\$66,918	8,107,638,300	\$1,205	-\$323	-\$17,918,060
Yarra (C)	98,521	\$105,008	49,439,000,484	\$1,066	-\$183	-\$18,049,693
Surf Coast (S)	32,251	\$49,632	14,599,222,100	\$1,539	-\$656	-\$21,165,933
Port Phillip (C)	113,200	\$121,119	59,376,441,000	\$1,070	-\$187	-\$21,204,957
Wellington (S)	44,019	\$60,474	10,851,540,600	\$1,374	-\$491	-\$21,620,940
Bass Coast (S)	35,327	\$55,323	11,820,656,960	\$1,566	-\$683	-\$24,142,323
Melbourne (C)	169,961	\$271,273	109,185,105,222	\$1,596	-\$713	- \$121,259,086
Total	6,459,786	\$5,701,648				\$0
			State Average Rate & Charges Per Capita	\$883		

3. A State Average Per Assessment Poll Tax

- Similarly utilising the average rates and charges per assessment based on the aggregated LGA's 2017/18 rates and charges revenue divided by the aggregated LGAs 2017/18 number of assessments results in; six LGAs receiving between \$15m to \$24.9M less than actually collected through to 12 LGAs receiving from \$10M to \$34M more than actually collected.

Table: Poll Tax Option: 2017/18 Average Rate & Charges Revenue Per Assessment Service Charge Impact on Individual LGA 2017/18 Rate & Charges Revenue Collection

	Rateable Assessments 17/18	Rates & Charges 2017/18 \$000	Rates & Charges/ Assessment	Over/Under Variance To State Average/Assessment	"±/- Impact on Revenue By Using State Average/Assessment
Melbourne (C)	113,551	\$271,273	\$2,389	-\$485	-\$55,021,925
Boroondara (C)	77,236	\$172,058	\$2,228	-\$323	-\$24,966,214
Hobsons Bay (C)	41,768	\$102,669	\$2,458	-\$554	-\$23,124,442
Maribymong (C)	40,298	\$96,335	\$2,391	-\$486	-\$19,589,903
Nillumbik (S)	23,383	\$62,678	\$2,680	-\$776	-\$18,146,478
Greater Shepparton (C)	30,793	\$74,577	\$2,422	-\$517	-\$15,933,445
Mildura (RC)	29,148	\$66,918	\$2,296	-\$391	-\$11,407,049
Ballarat (C)	52,342	\$110,387	\$2,109	-\$205	-\$10,704,656
Yarra Ranges (S)	65,390	\$135,042	\$2,065	-\$161	-\$10,510,411
Hume (C)	84,996	\$171,985	\$2,023	-\$119	-\$10,115,491
Greater Dandenong (C)	64,976	\$132,919	\$2,046	-\$141	-\$9,175,881
Wodonga (C)	19,364	\$44,947	\$2,321	-\$417	-\$8,069,518
Surf Coast (S)	21,929	\$49,632	\$2,263	-\$359	-\$7,869,401
Wyndham (C)	95,403	\$186,407	\$1,954	-\$49	-\$4,717,239
Baw Baw (S)	25,982	\$53,809	\$2,071	-\$167	-\$4,328,078

Strathbogie (S)	7,497	\$18,526	\$2,471	-\$567	-\$4,247,934
Swan Hill (RC)	11,957	\$26,703	\$2,233	-\$329	-\$3,931,432
South Gippsland (S)	19,597	\$40,968	\$2,091	-\$186	-\$3,646,610
Warrnambool (C)	17,140	\$35,831	\$2,091	-\$186	-\$3,189,271
Macedon Ranges (S)	22,576	\$46,042	\$2,039	-\$135	-\$3,047,010
Bayside (C)	45,209	\$89,144	\$1,972	-\$67	-\$3,045,881
Yarra (C)	53,570	\$105,008	\$1,960	-\$56	-\$2,987,145
Ararat (RC)	7,132	\$16,512	\$2,315	-\$411	-\$2,929,728
Manningham (C)	49,288	\$96,268	\$1,953	-\$49	-\$2,401,860
Brimbank (C)	77,565	\$150,003	\$1,934	-\$29	-\$2,285,051
Corangamite (S)	9,724	\$20,747	\$2,134	-\$229	-\$2,228,353
Moonee Valley (C)	56,052	\$108,953	\$1,944	-\$39	-\$2,205,510
Horsham (RC)	12,354	\$25,695	\$2,080	-\$175	-\$2,168,029
Mitchell (S)	20,129	\$40,382	\$2,006	-\$102	-\$2,047,091
Moira (S)	17,488	\$35,344	\$2,021	-\$117	-\$2,039,011
Latrobe (C)	38,620	\$75,350	\$1,951	-\$47	-\$1,800,056
Benalla (RC)	8,017	\$16,741	\$2,088	-\$184	-\$1,472,690
Campaspe (S)	20,642	\$40,718	\$1,973	-\$68	-\$1,406,518
Cardinia (S)	43,285	\$83,817	\$1,936	-\$32	-\$1,383,137
Wangaratta (RC)	15,517	\$30,738	\$1,981	-\$76	-\$1,186,939
Alpine (S)	8,712	\$17,772	\$2,040	-\$136	-\$1,180,518
Murrindindi (S)	9,830	\$19,798	\$2,014	-\$110	-\$1,076,893
Queenscliffe (B)	3,079	\$6,927	\$2,250	-\$345	-\$1,063,360
Buloke (S)	6,260	\$12,934	\$2,066	-\$162	-\$1,012,202
Moorabool (S)	16,586	\$32,359	\$1,951	-\$47	-\$772,270
Golden Plains (S)	10,918	\$21,518	\$1,971	-\$66	-\$725,634
Colac Otway (S)	15,299	\$29,507	\$1,929	-\$24	-\$371,294

Towong (S)	4,460	\$8,344	\$1,871	\$34	\$149,994
Mount Alexander (S)	11,854	\$22,365	\$1,887	\$18	\$209,863
Greater Bendigo (C)	58,322	\$110,486	\$1,894	\$10	\$585,166
Gannawarra (S)	6,759	\$12,205	\$1,806	\$99	\$666,726
Indigo (S)	8,662	\$15,694	\$1,812	\$93	\$802,571
Northern Grampians (S)	9,316	\$16,807	\$1,804	\$100	\$935,210
Southern Grampians (S)	10,958	\$19,706	\$1,798	\$106	\$1,162,595
Yarriambiack (S)	6,893	\$11,881	\$1,724	\$181	\$1,246,225
Hindmarsh (S)	5,154	\$8,350	\$1,620	\$284	\$1,465,443
Moyne (S)	12,100	\$21,535	\$1,780	\$125	\$1,509,147
Mansfield (S)	7,712	\$13,094	\$1,698	\$207	\$1,592,644
Pyrenees (S)	5,954	\$9,589	\$1,610	\$294	\$1,750,251
West Wimmera (S)	4,738	\$7,239	\$1,528	\$377	\$1,784,459
Frankston (C)	62,094	\$116,463	\$1,876	\$29	\$1,790,825
Melton (C)	56,761	\$106,156	\$1,870	\$34	\$1,941,941
Central Goldfields (S)	8,410	\$13,997	\$1,664	\$240	\$2,019,390
Hepburn (S)	11,184	\$19,262	\$1,722	\$182	\$2,037,256
Glenelg (S)	13,833	\$23,669	\$1,711	\$193	\$2,675,220
Wellington (S)	33,166	\$60,474	\$1,823	\$81	\$2,688,910
Bass Coast (S)	30,881	\$55,323	\$1,791	\$113	\$3,487,764
Loddon (S)	7,775	\$10,446	\$1,343	\$561	\$4,361,521
East Gippsland (S)	31,570	\$54,605	\$1,730	\$175	\$5,518,142
Banyule (C)	54,331	\$97,297	\$1,791	\$114	\$6,173,134
Kingston (C)	73,843	\$134,353	\$1,819	\$85	\$6,276,826
Moreland (C)	78,765	\$141,484	\$1,796	\$108	\$8,519,223
Maroondah (C)	49,748	\$84,651	\$1,702	\$203	\$10,090,923
Darebin (C)	70,183	\$122,810	\$1,750	\$155	\$10,849,612
Stonnington (C)	63,526	\$108,801	\$1,713	\$192	\$12,180,233
Knox (C)	66,760	\$113,637	\$1,702	\$202	\$13,503,874

Casey (C)	119,298	\$212,682	\$1,783	\$122	\$14,514,175
Greater Geelong (C)	122,742	\$218,295	\$1,778	\$126	\$15,459,627
Port Phillip (C)	72,126	\$121,119	\$1,679	\$225	\$16,240,149
Whittlesea (C)	84,164	\$143,823	\$1,709	\$196	\$16,462,592
Glen Eira (C)	65,675	\$103,263	\$1,572	\$332	\$21,811,062
Whitehorse (C)	73,431	\$111,652	\$1,520	\$384	\$28,193,205
Mornington Peninsula (S)	101,104	\$158,142	\$1,564	\$340	\$34,404,300
Monash (C)	79,017	\$116,012	\$1,468	\$436	\$34,471,360
Total	2,993,871	\$5,701,648			\$0
	State Average Rate/Assessment		\$1,904.44		

Appendix 1

LGA	Rateable Assessments 2017/18	Area Sq Kms	Population	Rates & Charges 2017/18 \$000	Garbage Charges 2017/18 \$000	Rates Revenue 2017/18	CIV 2018
Alpine (S)	8,712	4,787	12,730	17,772,000	3,202,830	14,569,170	2,771,400,200
Ararat (RC)	7,132	4,210	11,795	16,512,195	1,997,663	14,514,532	2,375,881,500
Ballarat (C)	52,342	739	107,325	110,326,166	15,935,142	94,391,024	17,987,029,722
Banyule (C)	54,331	63	130,237	99,031,353	2,123,598	96,907,755	39,570,669,200
Bass Coast (S)	30,881	865	35,327	55,323,250	9,477,145	45,846,105	11,820,656,960
Baw Baw (S)	25,982	4,031	52,015	53,809,240	7,771,514	46,037,726	10,167,966,000
Bayside (C)	45,209	37	105,718	89,143,713	10,017,345	79,126,368	58,382,560,000
Benalla (RC)	8,017	2,352	14,024	16,740,586	2,459,131	14,281,455	2,491,870,400
Boroondara (C)	77,236	60	181,289	177,231,000	22,436,000	154,795,000	107,887,355,788
Brimbank (C)	77,565	123	208,714	149,843,361	26,500,366	123,342,995	38,673,175,704
Buloke (S)	6,260	8,001	6,184	12,933,997	1,308,306	11,625,691	1,392,766,100
Campaspe (S)	20,642	4,518	37,592	39,867,340	5,837,624	34,029,716	6,839,219,700
Cardinia (S)	43,285	1,282	107,120	83,816,826	11,689,392	72,127,434	19,614,102,637
Casey (C)	119,298	409	340,419	213,982,563	32,173,584	181,808,979	57,433,366,251
Central Goldfields (S)	8,410	1,532	13,209	13,996,951	2,473,702	11,523,249	1,773,648,000
Colac Otway (S)	15,299	3,439	21,503	29,507,323	2,898,982	26,608,341	5,849,395,000
Corangamite (S)	9,724	4,408	16,140	20,792,554	1,585,676	19,206,878	4,763,750,500
Darebin (C)	70,183	53	161,609	122,809,706	0	122,809,706	47,100,536,761
East Gippsland (S)	31,570	20,937	46,818	54,239,119	6,927,903	47,311,216	9,605,250,000

Frankston (C)	62,094	130	141,845	116,493,403	22,679,632	93,813,771	27,918,568,000
Gannawarra (S)	6,759	3,736		12,205,384	1,788,059	10,417,325	1,548,560,800
			10,547				
Glen Eira (C)	65,675	39	153,858	103,856,077	14,206,659	89,649,417	60,398,304,649
Glenelg (S)	13,833	6,218	19,665	25,878,194	2,258,896	23,619,297	4,104,568,000
Golden Plains (S)	10,918	2,703	23,120	21,518,311	2,154,853	19,363,458	4,270,820,000
Greater Bendigo (C)	58,322	2,999	116,045	110,542,254	16,294,423	94,247,831	20,502,223,400
Greater Dandenong (C)	64,976	130	166,094	132,918,779	16,519,761	116,399,019	39,372,636,578
Greater Geelong (C)	122,742	1,248	252,217	218,295,159	30,284,059	188,011,100	53,695,487,552
Greater Shepparton (C)	30,793	2,421	66,007	74,576,868	9,501,764	65,075,103	9,706,256,600
Hepburn (S)	11,184	1,473	15,812	19,262,002	2,532,572	16,729,430	4,269,262,000
Hindmarsh (S)	5,154	7,524	5,645	8,350,041	874,573	7,475,468	1,241,013,700
Hobsons Bay (C)	41,768	64	96,470	102,669,095	6,884,861	95,784,235	28,631,303,567
Horsham (RC)	12,354	4,266	19,875	25,695,482	2,891,721	22,803,761	4,127,042,000
Hume (C)	84,996	504	224,394	171,985,280	2,559,168	169,426,112	36,129,710,700
Indigo (S)	8,662	2,040	16,490	15,693,689	2,796,339	12,897,350	2,901,104,700
Kingston (C)	73,843	91	163,431	134,352,743	12,197,461	122,155,282	53,310,804,024
Knox (C)	66,760	114	163,203	113,636,545	15,857,062	97,779,483	42,265,614,091
Latrobe (C)	38,620	1,426	75,211	75,349,532	11,049,534	64,299,997	10,973,492,001
Loddon (S)	7,775	6,695	7,513	10,445,501	1,282,460	9,163,041	1,746,756,400
Macedon Ranges (S)	22,576	1,748	49,388	45,826,647	5,839,645	39,987,002	11,849,804,450
Manningham (C)	49,288	113	125,508	96,267,903	10,830,703	85,437,200	48,353,963,000
Mansfield (S)	7,712	3,843	8,979	13,094,398	3,039,667	10,054,731	3,163,882,447
Maribyrnong (C)	40,298	31	91,387	96,335,000	893,539	95,441,461	27,658,707,272
Maroondah (C)	49,748	61	117,498	84,651,000	11,652,000	72,999,000	32,294,459,291

Melbourne (C)	113,551	37	169,961	271,273,184	0	271,273,184	109,185,105,222
Melton (C)	56,761	527	156,713	106,155,982	12,203,977	93,952,005	25,036,211,400
Mildura (RC)	29,148	22,107	55,515	66,917,669	8,391,973	58,525,696	8,107,638,300
Mitchell (S)	20,129	2,862	44,299	40,277,188	5,036,635	35,240,553	7,526,097,000
Moira (S)	17,488	4,046	29,799	35,343,859	3,505,783	31,838,076	5,526,575,000
Monash (C)	79,017	81	200,077	116,021,871	0	116,021,871	73,053,004,500
Moonee Valley (C)	56,052	43	127,883	108,953,185	9,026,642	99,926,543	42,236,553,000
Moorabool (S)	16,586	2,110	34,158	32,359,313	4,256,345	28,102,968	6,430,265,000
Moreland (C)	78,765	51	181,725	141,484,000	13,299,957	128,184,043	49,829,460,000
Mornington Peninsula (S)	101,104	724	165,822	158,142,209	19,735,854	138,406,355	65,972,554,000
Mount Alexander (S)	11,854	1,529	19,514	22,365,370	4,004,511	18,360,860	4,420,644,500
Moyne (S)	12,100	5,482	16,887	21,534,578	3,085,341	18,449,237	6,143,630,958
Murrindindi (S)	9,830	3,878	14,478	19,797,539	2,901,408	16,896,131	4,141,915,500
Nilumbik (S)	23,383	432	64,941	62,678,000	8,329,000	54,349,000	20,109,586,000
Northern Grampians (S)	9,316	5,726	11,431	16,806,554	2,531,455	14,275,099	2,102,583,000
Port Phillip (C)	72,126	21	113,200	121,119,496	300,031	120,819,465	59,376,441,000
Pyrenees (S)	5,954	3,434	7,353	9,588,785	1,194,131	8,394,654	1,736,226,000
Queenscliffe (B)	3,079	9	2,982	6,927,131	823,788	6,103,343	2,734,370,025
South Gippsland (S)	19,597	3,299	29,576	40,967,922	2,830,778	38,137,144	7,534,768,550
Southern Grampians (S)	10,958	6,654	16,135	19,706,259	1,761,002	17,945,257	3,380,642,000
Stonnington (C)	63,526	26	116,207	108,801,227	19,447,000	89,354,227	80,071,476,000
Strathbogie (S)	7,497	3,302	10,645	18,525,521	2,228,235	16,297,286	2,874,729,000
Surf Coast (S)	21,929	1,553	32,251	49,631,868	6,745,021	42,886,847	14,599,222,100
Swan Hill (RC)	11,957	6,120	20,759	26,702,822	2,983,604	23,719,218	3,678,603,300

Towong (S)	4,460	6,674	6,054	8,343,809	1,241,970	7,101,839	1,383,759,107
Wangaratta (RC)	15,517	3,644	29,087	30,738,136	5,310,686	25,427,451	5,019,906,000
Warrnambool (C)	17,140	121	34,862	35,831,373	4,747,063	31,084,311	6,361,955,436
Wellington (S)	33,166	10,817	44,019	60,473,750	3,870,644	56,603,106	10,851,540,600
West Wimmera (S)	4,738	9,106	3,862	7,238,778	485,458	6,753,320	1,780,503,300
Whitehorse (C)	73,431	64	176,196	111,747,142	0	111,747,142	65,482,718,000
Whittlesea (C)	84,164	490	223,322	143,822,703	0	143,822,703	41,927,295,665
Wodonga (C)	19,364	433	41,429	44,947,096	8,466,191	36,480,905	5,972,219,400
Wyndham (C)	95,403	542	255,322	186,406,535	20,143,005	166,263,530	44,366,755,204
Yarra (C)	53,570	20	98,521	105,008,000	51,830	104,956,170	49,439,000,484
Yarra Ranges (S)	65,390	2,465	158,173	135,121,237	15,781,810	119,339,427	33,328,812,500
Yarriambiack (S)	6,893	7,326	6,658	11,881,080	1,074,626	10,806,454	1,879,555,600
TOTAL	2,993,871	227218	6,459,786	5,711,219,701	\$ 569,481,067	\$5,141,738,633.40	\$1,850,537,268,296
					Average Rate in \$	0.00277851125804886	