

JUNE, 1953

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# Provincial Rating Study

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## ***HOW SITE-VALUE RATING***

***Would Affect***

## **WARRNAMBOOL**

**VICTORIA**

A Study of the Incidence of Municipal Rating showing the differences when the Basis of Rating is the Unimproved Capital Value of Land or Nett Annual Rental Value of Property.

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MADE AT THE REQUEST OF THE  
WARRNAMBOOL CITY COUNCIL  
—●—

**Price, 6d.**

Presented for the information of Municipal  
Councillors and Progress Associations.

## INTRODUCTION

Warrnambool, population 10,000, occupies 4,150 acres in the centre of the Western District of Victoria. The general revenue was (1951) £36,058 from a rate of 4/- in the £1 on the nett annual rental value of £180,290.

The Council, being interested in the merits of a change from the Nett Annual Value (NAV) rating basis to the alternative Unimproved Capital Value (or Site Value) rating system, had a valuation taken out in 1949 to show for each assessment (1) the unimproved capital value, (2) the improved capital value, and (3) the nett annual rental value.

These figures are the basis of the following comparisons made by the Land Values Research Group at the request of Warrnambool City Council.



# LAND VALUES RESEARCH GROUP

For the collection, analysis and distribution of information upon the incidence and effects of public charges imposed upon land tenures.

## RESEARCH PANEL:

G. A. BAKER B.C.E., A.M.I.E. (Aust.)	F. HALKYARD B.Sc., Dip. Ed.	B. B. MORRIS M.A.
F. OSWALD BARNETT M.Com., F.C.A. (Aust.)	A. N. HAMBLY M.Sc., F.A.C.I.	L. M. PERROTT F.R.I.B.A.
H. E. BARTLETT A.R.I.B.A.	A. R. HUTCHINSON B.Sc., A.M.I.E. (Aust.)	E. R. PITT B.A., F.L.A.
F. DOOLAN M.V.I.S., M.C.I.V.	D. W. JOHNS A.R.E.I.	C. H. RICHARDSON B.E.E., A.M.I.E. (Aust.)
G. A. FORSTER B.Sc.	C. G. MACKAY B.M.E.	A. G. SANDOW B.E., A.M.I.E. (Aust.)
S. S. GILCHRIST B.Sc.	E. K. MACKAY A.R.I.B.A.	L. E. STEVENS B.Met.E., B.Ed.
W. E. GOWER F.R.A.I.A.	S. MERRIFIELD L.S., M.V.I.S.	W. H. TAYLOR M.C.E., A.M.I.C.E., A.M.I.E. (Aust.)
K. L. GRIGG M.B., B.S.	L. V. MITCHELL A.R.I.B.A.	N. A. WIGMORE L.S.

Hon. Research Director :

**A. R. HUTCHINSON, B.Sc., A.M.I.E. (Aust.)**  
32 Allison Avenue, Glen Iris, S.E.6, Victoria.  
WM 6372

Hon. Secretary :

**L. F. BAWDEN**  
52 Guildford Road, Surrey Hills, E.10, Victoria.  
WF 2973

Hon. Treasurer :

**G. A. FORSTER, Dip. Com.; A.I.C.A.**  
8 Leura Street, Surrey Hills, E.10, Victoria

# Provincial Rating Study

## How Site-Value Rating would affect Warrnambool, Victoria.

The Warrnambool City Council being interested in the merits of a change from Nett Annual Value rating to the alternative Unimproved Capital Value (or Site-Value) rating system requested the General Council for Rating Reform to present a report

on the matter. The Warrnambool Council had a valuation taken out in 1949 to show unimproved capital values for each assessment as well as the capital improved value and nett annual values. It was considered that these would serve for the proposed report.

The total of the individual assessments was found to be: Nett Annual Value £166,708; Unimproved Capital Value, £1,044,122; Capital Improved Value, £3,125,414 respectively. The rate required per £1 of Unimproved Capital Value to return the same amount of revenue under site-value rating as collected by the present rate of 4/- in the £ of N.A.V. would be 7.757d. For the enquiry it was essential to classify each assessment according to whether it would carry (a) lower rates, or (b) higher rates because of the change to site-value rating.

To do this it was not necessary to work out the money comparison for each property. The Unimproved Capital Value of the City as above is 6.19 times that of the Nett Annual Value for the city as a whole. All assessments in which the Unimproved Capital Value is less than 6.19 times the N.A.V. would benefit in lower rates by the change. Those in which the U.C.V. was more than 6.19 times the N.A.V. would carry increased rates under the change to site-value rating. Thus, simply dividing the U.C.V. by N.A.V. makes it possible quickly to classify each assessment.

### Properties Considered

There was a total of 3,412 assessments in the City. These comprised 2,399 houses or tenements, 268 shops, 183 miscellaneous improved holdings and 562 holdings of vacant land. Of the total assessments it was found that 2,086 (62%) would carry rate reductions under site-value rating. For owner-occupied properties the proportion which would benefit in lower rates on the site-value basis is 55%. However, if the vacant land holdings are excluded and improved properties alone are considered, 1,124 owner-occupied holdings would carry lower rates under site-value

rating while only 366 would carry increases, i.e. almost 76% would benefit in lower rates. With tenant-occupied holdings 970 would carry lower rates to 411 with rate increases under site-value rating, the proportion benefiting being 70% for tenanted properties. The proportions do not vary much between one ward and another; that for owner-occupied improved properties ranges from 70% in the Victoria Ward to 84% in the Merri Ward.

### Majority of Residents Would Benefit

It was possible to group these various properties according to the number of residents living upon the properties. It was then found that those which would benefit in lower rates under site-value rating contained 7,514 residents while those benefited by nett annual value rating contained only 2,006 residents. We regard this as a significant indicator of the merits of the systems since it will be generally agreed that the residents of the district are the backbone of its continued prosperity. That system which leaves most purchasing power in their hands conduces to the well-being of the district.

### Improvement of Holdings Encouraged

The progress and continued prosperity of the city depends upon the extent of capital investment made by its citizens as improvements upon their holdings. To encourage and accelerate investment in such improvements is obviously in the interests of the local business community, which is dependent for its existence upon such outlay. Their ability to provide local employment and sustain increasing population is also dependent upon the outlay of individual owners in improvements. The following analysis showing

the values of the improvements upon the properties graded according to rating system under which they benefit is, therefore, of great interest.

	Value of Sites	Value of improvements
Properties benefiting in lower rates on site-value . . . .	£448,885	£1,574,000
Properties benefiting in lower rates on annual-value . . . .	£587,099	£476,000

It will be seen that the total site-values in the group benefited by N.A.V. are greater than in the group benefited by site-value rating, but the value in improvements for the latter is nearly four times as great. Of these two groups the better improved is called upon to pay under N.A.V. approximately £22,300 while the less improved group carries only £11,500 in general rates. The positive discouragement to improvement is evident. As the Water Rate and Sewerage Rate follow the same relative incidence the annual rate burden under the N.A.V. rating upon the better improved group compared with the inferior is approximately £18,500 yearly. This is a most substantial penalty imposed upon development.

## HOW THE FOUR GROUPS WOULD FARE

### 1. Dwellings

Pre-eminently the merits of the different rating systems may be determined by the treatment of the homes of the citizens. These homes in Warrnambool comprise 83% of all assessments other than vacant lots.

Analysis shows that of the 2,399 residential assessments 1,882 would carry lower rates under site-value rating while only 517 would pay more because of the change. The percentage of residences which would benefit in reduced rates on the site-value basis in the various wards is: Victoria Ward, 72%; Albert Ward 77%; Merri Ward, 83%; Hopkins Ward, 85%.

The average valuations and the amount of the general rates carried by residences classified according to that system under which they carry lower rates, have been found to be as follow:

Item Compared.	Rates lower under Site-value	Rates Lower under Annual-value
Number of Tenements	1,882	517
Average value of site	£191 0 0	£327 0 0
Average nett annual value	£45 0 0	£40 0 0
Average general rate payable under site value rating	£6 3 5	£10 11 3
Average general rate payable under nett annual value	£9 0 0	£8 0 0

Concerning the minority of houses which would not benefit by a change to site-value rating it should be noted that their average land value is more than 50% greater than for those which would benefit. Yet the average nett annual value is less for that group. The greater land value reflects greater frontage and correspondingly greater costs incurred by the Council for these properties. It is, therefore, a serious defect of nett annual value rating that it charges less in rates to those residences making heaviest demands on Council finances. The site value rates on the two groups are obviously more in keeping with the costs incurred by the Council.

The residential tenements benefiting under site-value rating would carry £5,300 less in general rates under the site-value system while the minority would carry increases of £1,250. The incidence of the Water and Sewerage Rates follows the same general pattern so that, with these rates also, on the site-value basis, the aggregate saving for the majority of houses would be £8,900 while the increases carried by the minority would be approximately £1,930. These money savings left in the hands of the householders are considerable and would be largely spent in the local shops.

### 2. Shop-Sites

Next to houses, shops are the most considerable class of improved property. Of these 116 were found to carry lower rates on the site-value basis and 152 under nett annual value.

Most traders are tenants and different from houses, the proportion of owner-occupied shops is low. It is, therefore, important to distinguish between the owner of the shop-site and the tenant operator of the business, in considering their respective interests.

The rates fall generally upon the owner of the site, who may be also the operator but in most cases is not.

The group benefiting under site-value rating would gain to the extent of £600 while that carrying rate increase would contribute £2,800 more in general rates, and in similar proportions for the Water and Sewerage rates.

In the business section of Albert Ward there are 123 business premises whose sites would carry increases under site-value rating. Of these 43 are owned by firms or persons whose headquarters are in Melbourne or other centres outside Warrnambool. These 43 would contribute an additional £900 in



General Rates under site-value rating (almost one third of the total increase carried by the group). This additional amount is at the expense of rentals normally leaving the district to site-owners elsewhere. It would be a nett gain to Warrnambool.

The interests of business operators (whether owners or tenants) would be promoted by site-value rating. Their prosperity depends upon that of their customers who are the residents of the tenements. The nett rate savings in the hands of this group would be each year approximately £7,000 more to be spent with the shop and business community.

Warrnambool is a shopping centre for its own citizens and for others around it. A high proportion of the expenditure of Warrnambool Council is incurred in maintenance on the roads giving access to this centre. Although the owners of these central sites have benefited very greatly in increased ground rents with the development of the district they have not contributed adequately to Council revenue. With continued development in Warrnambool, the Council itself, under site-value rating, will obtain a larger share of the increased ground rent received by the owners. As they will have done nothing in their capacity as site-owners to produce this increase the system which draws a share for the Council is better.

### **3. Vacant Land**

Vacant holdings are very extensive in Warrnambool, both as a proportion of the total assessments and for the area they cover. There are 562 of these holdings embracing 16% of the total assessments and more than half the whole area.

Under the site-value rating system in Warrnambool purely vacant land will contribute 3.2 times the rates it would pay under N.A.V. Rating. Under N.A.V. these 562 holdings contribute merely £1,185 to the city in general rates. This works out at an average of only £2/3/3 per holding even though many holdings are acres in extent. This compares with the average of £8/15/0 over all residences, to which equivalent services are offered by the Council. Under site-value rating the general rates payable by these vacant holdings would be £3,627, which is more in keeping with the costs incurred by the Council in services to them.

A high proportion of the vacant holdings are at present on the outskirts of settlement. Land values are low in these parts but will increase rapidly as building development is stimulated. Through revaluation upon sub-

division, Council revenue will share increasingly in the rise in land values.

The actual number of holders of vacant land is considerably less than the total assessments as several holdings are sometimes owned by one person.

One such, living at Box Hill, a Melbourne suburb, holds no less than 56 separate assessments of vacant land with a total unimproved value of £5,370 upon which his general rate payment under N.A.V. is only £56. Under site-value rating this absentee would be called upon to pay £174.

Another case is the Harper Estate, with beneficiary in Malvern, which owns 11 vacant holdings of site-value £1,260 for which the N.A.V. rates are £13. The site-value rates on these holdings would be £41.

The higher rate payment on site-value basis would certainly induce such holders to make their vacant holdings available to others who desire sites to build on.

Many local holders of vacant land also own improved properties on which they would gain reductions in rates under site-value rating.

It has been found by other studies that under N.A.V. vacant lots return to the Council in revenue a fraction between a third and a quarter of what it actually costs the Council for road maintenance serving their frontage. The site-value rates on vacant blocks are about 3.2 times those under N.A.V. and more commensurate with Council's costs.

### **4. Other Improved Properties**

There were found to be a number of business properties with various types of improvements upon them. The number of each type is small but altogether they total 183, this being 5% of the total assessments in the city. This group is almost equally divided in numbers between those which would carry reduced as compared with increased rates under site-value rating. Again, the ones which have the greatest degree of improvement to the site would benefit by site-value rating while those which are showing poorer development of site in proportion to land value would pay more. The better-improved group would carry general rate reductions from the present £3,389 down to £1,575 under site-value rating. The less-improved group would carry rates increased from £1,905 up to £3,092. It will be seen that the rate savings in the better-improved group are mainly at the expense of the less-improved group.

The summarised figures for these business properties are as follow:

ITEM.	Rates lower under Site-value	Rates lower under Nett Annual Value
Number of Assessments	88	95
Value of improvements	£280,000	£90,000
Nett Annual valuation	£16,943	£9,527
Site valuation	£48,759	£95,680
General rate on N.A.V.	£3,389	£1,905
General rate on site valuation	£1,575	£3,092

The value of the site itself is a reflection of the extent and value of municipal services offered to the ratepayer. It is therefore

unfair to find that although the second group has almost twice as much in site-value (£3,092) as the former (£1,575) it is charged under N.A.V. only about half as much in rates. It is evident that these two groupings are charged by N.A.V. rating not in proportion to the value of services received from the Council but in proportion to their owners' outlay in effecting improvements. In other words, in proportion to their own civic worth. The rate incidence under site-value rating is clearly the more equitable in regard to these groups, as for the other groupings also.

### Some of the Business Properties

Some of the more important types of business properties are summarised below:

Type	Rates lower under	No. of proper- ties	Value of impvmts. £	Value of Site (UCV) £	Value N.A.V. £	Site- value Rate £	N.A.V. Rate £
Factories	(UCV	15	90,691	12,397	5,207	381	1,032
	(NAV	8	6,716	7,952	777	257	155
Hotels	(UCV	8	53,043	16,717	4,766	540	953
	(NAV	3	16,150	19,430	1,955	612	391
Banks	(UCV	2	6,765	1,980	437	64	87
	(NAV	6	15,650	12,295	1,401	398	280
Theatres	(UCV	1	8,660	950	660	31	132
	(NAV	1	3,900	3,150	442	102	88
Offices	(UCV	14	8,028	2,547	653	82	131
	(NAV	8	11,405	3,804	434	123	87
Stores	(UCV	3	1,964	738	180	24	36
	(NAV	10	10,920	8,640	938	280	188
Garages	(UCV	10	18,535	5,886	1,286	190	257
	(NAV	5	6,190	7,853	742	256	148

For each of these types the site-value rates are more commensurate with the services offered by the Council. In each, rate savings would be obtained by the better developed factories, hotels, banks, theatres, offices and stores while increases would be carried by the inferior ones. For most types the reductions on the more improved group are nearly balanced by the increases on the less improved group.

The remaining business properties which would gain by site-value rating include a hospital (1); small workshops (5/1); laundries (2); halls (4/2); bakeries (4); cafe (1).

Properties which would carry rate increases under site-value rating include stables (5); quarry (1); racing club (1); woodyards (2); sports ground (1); greens (3); surgeries

(2/4); tennis courts (5); In this category there were temporarily a large number of houses in course of construction but not yet ready for occupation; when completed these would move into the group benefiting by site-value rating.

### Secondary Industries

Establishment of factories at inland towns is strongly sought by Councils. Many even go to the length of offering free land to induce owners to establish within their boundaries. Among the reasons for seeking to attract factories are: desirability of providing employment for the children of local people to avoid the drift to capital cities; industrial concerns usually attract further

## CITY OF WARRNAMBOOL

Balance Sheet of Increases and Decreases in Rates Upon Change of Rating  
System to Unimproved Capital Value Rating.

### General Rate Distribution

Type Property	Nos. involved and system with lowest rates	Valuations		General Rates Under—			General Rates Under—		
		U.C.V.	N.A.V.	U.C.V.	N.A.V.	U.C.V. Lower By	U.C.V.	N.A.V.	U.C.V. Higher By
		£	£	£	£	£	£	£	£
Houses	1882 (U.C.V. less)	360,949	85,031	11,666	17,000	5,334	—	—	—
	517 (N.A.V. „ )	168,233	20,899	—	—	—	5,436	4,180	1,256
Shops	116 (U.C.V. „ )	41,042	9,649	1,326	1,930	604	—	—	—
	152 (N.A.V. „ )	214,957	20,819	—	—	—	6,946	4,164	2,782
Vacant Holdings	— (U.C.V. „ )	—	—	—	—	—	—	—	—
	562 (N.A.V. „ )	112,653	5,925	—	—	—	3,627	1,185	2,442
Business	88 (U.C.V. „ )	48,759	16,943	1,575	3,389	1,814	—	—	—
	95 (N.A.V. „ )	95,680	9,527	—	—	—	3,092	1,905	1,187
Whole City	2086 (U.C.V. „ )	450,750	111,623	14,567	22,319	7,752	—	—	—
	1326 (N.A.V. „ )	591,523	57,170	—	—	—	19,101	11,434	7,667

### Water Rate Distribution

Follows the same proportionate distribution but the overall reduction in  
rates in the group benefiting under site-value rating is £3,023.

### Sewerage Rate Distribution

Follows the same proportionate distribution but the overall reduction in  
rates in the group benefiting under site-value rating is £2,153.

settlers around them with resultant increase in prosperity of the trading community and the increased number of ratepayers spreads the burden of costs.

Yet N.A.V. rating cuts right across this intention of attracting industries to such a provincial City as Warrnambool. It loads such industries with annual rate charges which, together with the freight charges they must pay to and from the capital, may

make their establishment or continuance uneconomic.

Warrnambool has three factories with a substantial amount of capital invested in them and of great value to the City. These are, in order of the degree of improvement: Warrnambool Woollen Mills; Briar Manufacturers Pty; Fletcher Jones Trousers Pty. Ltd. All of these firms are heavily penalised through the N.A.V. rating system.

Firm.	Area Acres	Value of Improvts. £	Value of site £	Nett Annul. Value £	General Rates Under	
					U.C.V.	N.A.V.
					£	£
Warrnambool Woollen Mill	11½	47,410	4,600	2,520	149	504
Briar Manufacturers	7	15,500	1,400	820	45	164
Fletcher Jones	5	16,360	2,500	915	80	183.

These three firms between them have effected improvements valued at £78,000. Interest charges to be carried annually upon such a capital investment at 5% would be £3,900. The General and Water Rates imposed upon these three firms under N.A.V. Rating amount to £1,188 annually. This is equivalent to an increase of the capital outlay upon which interest must be met by about 30%. It is little wonder that few industrial enterprises are established in provincial areas when the rating system imposes such burdens, which have no relation to the cost of services received from the Council and may well make the enterprise uneconomic. Under site-value rating these firms would contribute to the Council about one quarter of the present rates. More firms might well be able to establish themselves locally under these more reasonable conditions.

It is noted that other provincial towns with rating on site-values, in efforts to attract new industries to their districts, have made a strong point of the fact that improvements effected by manufacturers would not be rated.

### Council Finances

Warrnambool Council finances would be improved in several ways by site-value rating. The exemption of improvements from local taxation will encourage existing ratepayers to make more and better improvements. To whatever extent they do so will increase the net annual value of the district faster than would otherwise occur under Nett Annual Value rating. It would thus increase the potential revenue available to the Council, which is limited to 4/- in the £ of Nett Annual Value. Site-value rating is found to be accompanied by new building activity and new houses erected will further increase the

rate-base. The increased revenue will not be taken solely from the new houses but will be spread over the vacant lots as well. Building activity will increase site-values in the vicinity and the Council will gain increased revenue with re-valuations on sub-divisions.

There is another important way in which site-value rating will permit the Council to keep its costs in check. Of the 562 vacant holdings in the City no less than 351 are within the area already supplied with municipal services such as water, sewerage and generally made roads.

The tendency now is for these lots to be held for higher prices than prospective home-owners can afford, resulting in extension of settlement beyond the sewered area. This throws extra demand on the Council for road maintenance past vacant lots and brings pressure to extend water and sewer facilities outside the existing area. Such extensions are most costly at present price levels. The 351 vacant holdings already serviced by the Council within the sewered area form 12% of the total assessments in the area. If these vacant holdings are brought into use before extending settlement there will be no additional cost to the Council beyond that already incurred. It is here that site-value rating will help directly. Holders of these inner lots will be much more ready to release such to genuine settlers seeking home-sites under site-value rating when they pay three times the present rates upon the vacant sites.

### Sections Beyond the Sewered Area Merrivale, South Warrnambool

When the merits of site-value rating were discussed by the Warrnambool Council some years ago, fears were expressed that the home



owners in the Merrivale, South Warrnambool and other outer areas would carry rate increases because they generally have quarter-acre holdings.

The survey has shown that these fears were groundless. The falling off in land values

in these localities more than compensates for the extra size of the holdings.

The holdings outside the sewered area are set out below according to system under which they benefit.

	Vacant Lots	Holdings with houses	Number of Residents within	Houses Owner- occupied
West of Wellington Rd.				
Benefit U.C.V.	—	30	144	10
Benefit N.A.V.	12	15	86	5
South Warrnambool				
Benefit U.C.V.	—	115	423	81
Benefit N.A.V.	43	8	25	6
Merrivale				
Benefit U.C.V.	—	31	139	23
Benefit N.A.V.	25	7	56	6
East of Foster St.				
Benefit N.A.V.	—	27	89	24
Benefit U.C.V.	96	11	44	11

The proportion of holdings with houses upon them which would benefit in lower rates under site-value is 84% despite the size of the holdings. Owner-occupied homes would benefit in 80% of the cases. These proportions are greater than the averages for the city as a whole, so that it is clear that the interests of those resident outside the sewered area are even better served by site-value rating than those within.

### Water and Sewerage Rates

The effects of a change to site-value rating applied to the Water and Sewerage rates will apply in almost the same proportions as for the General Rates. Only an insignificant number of properties are not served with water, while only approximately 8% of the total site and annual valuation is outside the area subject to the Sewerage Rate. Within this area the holdings which would benefit under site-value rating for the general rate would also benefit for the water and sewerage rates and in the same proportions. The rate on site-value required to return the same revenue as the present N.A.V. Sewerage rate of 1/3 in the £ would be 2.35d in the £. That for the Water Rate would be 2.95d, equivalent to 1/7d in the £ of N.A.V. Until 1945, power did not reside with Water and Sewerage authorities to rate upon site-value. In that year an amendment permitted Water and Sewerage authorities in areas where site-value was the basis for the general rates, to use site-value also for water and sewerage purposes.

### Summary and Conclusion

A change to site-value rating would be beneficial to Warrnambool. It would remove in-equity of rating between ratepayers offered the same service by the Council and would spread the costs of municipal services among the ratepayers in proportion to the value of services offered to them by the Council instead of according to the extent of their own industry. It would reduce the rates payable by 76% of the home owners of Warrnambool while calling upon vacant lot holders and those with poorly developed holdings to contribute their fair share towards Council costs. Site-value rate-savings in the hands of resident owners would be mainly spent within the local business community, whereas a high proportion of savings under nett annual value go to absentee vacant lot or business site-owners and are a nett loss to the local trading community. Stimulation to the making of improvements by their exemption from local taxation would benefit business operators, as also would the increased number of customers attending acceleration to building. Industries could be more readily attracted and maintained under the more reasonable rating levels of the site-value system.

Council finances would be more stable under site-value rating. Expenses would be kept within bounds as site-value rating would encourage building on the vacant lots within the area served by roads, water and sewer before extension to outer areas involving

new capital expenditure. The Council revenue would benefit directly as it draws a more reasonable share in the increased site-values attending extension of its services. Should necessity for rate increase arise they would be

less onerous under site-value rating since vacant holders would contribute their full share instead of the increases being concentrated upon householders as under annual value rating.

## ADDENDUM

Having considered this report Warrnambool City Council in December, 1952 carried a Special Resolution to change its rating system to that of Unimproved Capital Values, as provided for in the Local Government Act, 1946, Part XI (Rating on Unimproved Values), in accordance with Section 315 (7) which reads as follows:

"The council by special order may pass a resolution that it proposes to adopt this part."

The resolution will not become operative until the Council has prepared a provisional valuation and supplied ratepayers with a comparative statement of the rates payable upon their properties under the two alternative systems of rating and unless a demand for a poll is presented by 10 per cent of the ratepayers, following the receipt of the comparative statements, the Council can then proceed to levy its rates upon the site-value basis.

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Other studies conducted by the Land Values Research Group are listed below:

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## WARRNAMBOOL RATING SURVEY

*Comparative Summary Showing How Site-Value Rating  
Would Affect the Various Wards of Warrnambool*

<i>Item Compared</i>	Albert Ward	Hopkins Ward	Merri Ward	Victoria Ward	Whole City
No. of Assessments.	1,159	817	545	891	3,412
<i>No. of Owner Occupiers (including vacant holders)</i>					
Rates less on UCV	423	210	215	276	1,124
Rates more on UCV	334	244	116	213	907
<i>No. of Owner Occupiers (excluding vacant lot-holders)</i>					
Rates less on UCV	423	210	215	276	1,124
Rates more on UCV	150	54	40	122	366
Proportion benefited UCV	73%	80%	84%	70%	76%
<i>No. of Tenant Occupiers</i>					
Rates less on UCV	237	283	163	287	970
Rates more on UCV	165	80	49	115	411
Proportion benefited under UCV	59%	78%	77%	71%	70%
<i>No. of Residents on Properties</i>					
Rates less on UCV	2,223	1,524	1,228	1,539	7,514
Rates more on UCV	669	367	267	703	2,006
Proportion benefited under UCV	77%	80%	82%	69%	79%
<i>No. of Houses or Tenements</i>					
Rates less on UCV	620	424	340	498	1,882
Rates more on UCV	179	74	71	193	517
Proportion benefited under UCV	77%	85%	83%	72%	79%
<i>No. of Shops for which</i>					
Rates less on UCV	24	30	15	38	116
Rates more on UCV	100	38	2	12	152
Proportion benefited under UCV	24%	31%	88%	76%	44%
<i>No. of Miscellaneous Buildings</i>					
Rates less on UCV	15	31	22	20	88
Rates more on UCV	34	23	15	23	95
Proportion benefited under UCV	31%	57%	59%	46%	49%
<i>No. of Holdings Vacant Land</i>					
Rates less on UCV	-	-	-	-	-
Rates more on UCV	187	188	80	107	562
Proportion benefited on UCV	nil	nil	nil	nil	nil

