

# GUIDE TO STATUTORY OUTGOINGS

## 2017-2018



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## Background

### Council Rates

Council Rates are calculated using Gross Rental Value (GRV) and rate in the dollar set by the local authority that the property resides in. There are three local authorities in which Perth Airport resides; City of Belmont, City of Swan and City of Kalamunda.

GRV is defined in the Valuation of Land Act 1978 as follows:

*The gross annual rental that the land might reasonably be expected to realise if let on a tenancy from year to year upon condition that the landlord were liable for all rates, taxes and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land.*

GRVs are set by Landgate and are valued every 3 years, with the most recent being 2017/2018 financial year. Landgate conducts interim valuations for those properties which are created between valuation periods. Interim valuations are on an ad-hoc basis for Perth Airport.

The local authority's rate in the dollar changes every year, varying from each authority. Some local authorities will have different rates in the dollar for different types of land use.

For financial year 2017/2018 the following rate/s in the dollar apply:

|  |            |
|--|------------|
| City of Belmont  | \$0.060728 |
| City of Swan (Industrial Use)                                | \$0.088876 |
| City of Swan (Brickworks/Transport Depots/Asphalt Plant Use) | \$0.145625 |
| City of Kalamunda  | \$0.065440 |

### Emergency Services Levy

The Emergency Services Levy (ESL) funds Western Australia's fire and emergency services, including all career fire stations, volunteer fire brigades, State Emergency Service units and the multipurpose volunteer emergency service units.

The ESL is calculated using the GRV and the ESL rate in the dollar set by the Department of Fire and Emergency Services (DFES).

For Financial Year 2017/2018 the following rates in the dollar have been set by DFES. ESL category 1 applies to Perth Airport as it is located in the Perth metropolitan area.

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| ESL Category       | ESL Rates 2017-2018                  |
|--------------------|--------------------------------------|
| 1                  | \$0.013259 per dollar GRV            |
| 2                  | \$0.009944 per dollar GRV            |
| 3                  | \$0.006629 per dollar GRV            |
| 4                  | \$0.004641 per dollar GRV            |
| 5                  | Fixed charge<br>\$75 per rate notice |
| Mining<br>Tenement | Fixed charge<br>\$75 per rate notice |

(Source: [www.dfes.wa.gov.au](http://www.dfes.wa.gov.au))

## Land Tax

Land Tax is an annual tax which is based on the taxable value of the land you lease at midnight on 30 June before the year of assessment.

For example, the Lessee of land at 30 June 2017 is assessed in respect of the 2017-2018 financial year (year of assessment).

Land Tax is calculated using the Unimproved Value (UV) and the Department of Finance/State Revenue land tax scale.

The UV within a townsite is defined in the Valuation of Land Act 1978 as being the site value:

*The capital amount that an estate in fee simple in the land not including improvements might reasonably be expected to realize upon sale*

As the Airport Site is owned by the Commonwealth, payments in lieu of land tax must be made by the lessee (Perth Airport) to the Commonwealth.

Every three years the UV is reassessed by a qualified independent valuer with financial year 2016/2017 being the most recent valuation year.

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Below is the financial year 2017/2018 Land Tax scale:

| Exceeding (\$) | Not exceeding (\$) | Rates   |
|----------------|--------------------|---|
| 0              | 300,000            | NIL   |
| 300,000        | 420,000            | \$300 flat rate   |
| 420,000        | 1,000,000          | \$300 + 0.25 cents for each \$1 in excess of \$420,000        |
| 1,000,000      | 1,800,000          | \$1,750 + 0.90 cent for each \$1 in excess of \$1,000,000     |
| 1,800,000      | 5,000,000          | \$98,950 + 1.80 cents for each \$1 in excess of \$1,800,000   |
| 5,000,000      | 11,000,000         | \$66,550 + 2.00 cents for each \$1 in excess of \$5,000,000   |
| 11,000,000     | and upwards        | \$186,550 + 2.67 cents for each \$1 in excess of \$11,000,000 |

### Water Usage and Service Charges

In line with the Water Corporation, Perth Airport issues bi-monthly invoices for Water Use and Service Charge accounts. Billing periods are as follows:

|                           |         |
|---------------------------|---------|
| 1 July to 31 August       | 62 days |
| 1 September to 31 October | 61 days |
| 1 November to 31 December | 61 days |
| 1 January to 28 February  | 59 days |
| 1 March to 30 April       | 61 days |
| 1 May to 30 June          | 61 days |

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### Example Water Use and Service Charge Account



### Water Use and Service Charge Account

Account for Unit XX in Building XX

#### Meter Reading Information

|                    |            |                          |                |
|--------------------|------------|--------------------------|----------------|
| Meter Number:      |            | <b>Water Use Per kL:</b> | <b>\$2.318</b> |
| Tariff Code:       | N1         |                          |                |
| Reading Date:      | 31/08/2017 | Meter Reading            | 724            |
| Last Reading Date: | 30/06/2017 | Last Meter Reading:      | 701            |
| Days in Reading:   | 62         | <b>Consumption (kL):</b> | <b>23</b>      |

#### Charge Details

##### Water Use Charge

| Charge Type | Period                        | Quantity | Amount         |
|-------------|-------------------------------|----------|----------------|
| Water Use   | From 01/07/2017 to 31/08/2017 | 23.00kL  | \$53.31        |
|             |                               |          | <b>\$51.31</b> |

##### Service Charges

| Charge Type          | Period                        | Quantity     | Amount          |
|----------------------|-------------------------------|--------------|-----------------|
| Water Service Charge | From 01/07/2017 to 31/08/2017 | 20.00mm      | \$42.53         |
| Sewer Volume Charge  | From 01/07/2017 to 31/08/2017 | 19.55kL      | \$67.51         |
| Sewer Service Charge | From 01/07/2017 to 31/08/2017 | 1.00 fixture | \$159.65        |
| Account Surcharge    | From 01/07/2017 to 31/08/2017 | 5%           | \$13.48         |
|                      |                               |              | <b>\$283.17</b> |

|                              |               |          |
|------------------------------|---------------|----------|
| Water Use and Service Charge | Sub Total:    | \$334.48 |
|                              | GST:          | \$33.45  |
|                              | Total to Pay: | \$367.93 |

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## 2017-2018



### Calculating your Water Use Charge

The Water Use Charge is calculated using the consumption data (kL) data, highlighted in yellow in the example account, multiplied by the water use per kL rate also highlighted in yellow.

### Calculating your Water Service Charge

Water Service Charge is a fixed charged based on the metered domestic pipe size to the premises.

| Size of Meter     | Cost        |
|-------------------|-------------|
| Up to 20mm        | \$250.39    |
| 25mm              | \$391.26    |
| Up to 40mm        | \$1,001.63  |
| 50mm              | \$1,565.03  |
| 70, 75, 80mm      | \$4,006.46  |
| 100mm             | \$6,260.10  |
| Up to 150mm       | \$14,085.23 |
| <b>Metro Only</b> |             |
| 200mm             | \$25,040.40 |
| 250mm             | \$39,125.61 |
| 300mm             | \$56,340.91 |
| 350mm             | \$76,686.25 |

(Source: [www.watercorporation.com.au](http://www.watercorporation.com.au))

It is important to note that the amounts in the table are annual charges. To calculate the charge for the billing period take the applicable meter size cost, which can be found under the Quantity field in the area highlighted in purple in the example account. Using the table above determines the applicable cost, divide it by 365 (being the number of days in the year) then multiply it by the number of days in the billing period.

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### Sewer Service Charge

The service charges for sewerage are based on the number of major sewage fixtures, being toilets and urinals. The applicable tariffs for Financial Year 2018 as published by the Water Corporation are as follows:

| Number of Fixtures             | Fixture Charge |
|--------------------------------|----------------|
| 1st Fixture                    | \$939.88       |
| 2nd Fixture                    | \$402.32       |
| 3rd Fixture                    | \$537.29       |
| 4th + Fixtures<br>+ subsequent | \$584.27       |

(Source: [www.watercorporation.com.au](http://www.watercorporation.com.au))

It is important to note that the amounts in the table are annual charges. To calculate the charge for the billing period take the applicable number of fixtures, which can be found under the Quantity field in the area highlighted in purple in the example account and calculate the annual amount payable using the above table.

The amount payable for the relevant billing period is then calculated by taking the annual Sewer Service Charge, divide it by 365 (being the number of days in the year) then multiply it by the number of days in the billing period.

### Sewer Volume Charge

An assessment is made on the amount of wastewater which is discharged from the building/site into the sewer system. The amount of discharge is calculated by multiplying the Water Use by a "discharge factor". Perth Airport's discharge factor is 85% set by the Water Corporation.

The Financial Year 2018 Sewer Volume Charge as published by the Water Corporation is \$3.453 per kL and is calculated as follows:

Building/Site's water consumption for the billing period (kL) x 85% Sewer Volume Charge.

### Account Surcharge

Perth Airport applies a 5% account surcharge for the administration of service charges.

The account surcharge is calculated using the Service Charges highlighted in the purple section of the example account. The calculation methods as follows:



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= (water service charge + sewer service charge + sewer volume charge) x 5%

### Calculating your Annual Fire Supply Charge

Fire services are subject to a standard fixed service charge which is \$250.39 for Financial Year 2018, being the water service charge for a 20mm meter. Generally a fire service can be identified as being a meter size of 100mm to 150mm, having little to no water use and no major fixtures. The fire supply service charge will appear on a separate water use and service account to your domestic supply.

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### TERMINAL 1, TERMINAL 2, TERMINAL 3 AND BUILDING 2003 TENANTS

#### Calculating Your Council Rates:

The annual Council Rates for any given lease area within Terminal 1, Terminal 2, Terminal 3 and Building 2003 is calculated using the formula below:

Annual Council Rates = GRV x Council Rate in the Dollar

For example, the GRV for Unit G2 is \$155,550.00

Council Rates payable for Unit G2 are calculated as follows:

\$155,550.00 (GRV) x \$0.060728 (Council Rate in the Dollar) = \$9,446.24 per annum

*Note: Perth Airport may estimate the GRV prior to Valuer General assessing the GRV for the tenancy and the Council issuing the rates. Once actual GRV is received new Council Rates will be levied and any adjustments calculated.*

#### Calculating Your Annual Emergency Services Levy:

The annual Emergency Services Levy for any given lease area within Terminal 1, Terminal 2, Terminal 3 and Building 2003 is calculated using the formula below:

Annual Emergency Services Levy = GRV x ESL Rate in the Dollar

For example, the GRV for Unit G2 is \$155,550.00

ESL Category 1 Rate in the Dollar applies to Perth Airport.

Emergency Services Levy payable for Unit G2 is calculated as follows:

\$155,550.00 (GRV) x \$0.013259 (ESL Rate in the Dollar) = \$2,062.44 per annum

#### Calculating Your Land Tax:

Annual Land Tax for each tenancy within the terminals is calculated on percentage of Net Lettable Area (NLA), with the relevant proportion of the overall annual Land Tax being for the building being allocated to each tenancy. Net Lettable Area is the total of all areas leased within a building (this excludes common areas).

For example, Unit G2 in Terminal 1 has an area of 700 m<sup>2</sup>

The hypothetical NLA of Terminal 1 is 1,400 m<sup>2</sup>

Terminal 1 has a hypothetical UV of \$7,138,560.00

Land Tax for is calculated as follows:

= Fixed rate from Land Tax scale + (Building UV – Exceeding figure from Land Tax Scale) x cents per \$ from Land Tax Scale

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$$= \$66,550.00 + (7,138,560.00 - 5,000,000.00) \times 0.0200 = \$109,321.20$$

Unit G2 relevant proportion is then calculated as follows:

$$700 / 1400 \text{ (area of unit / NLA of building)} \times \$109,321.20 \text{ (annual land tax for building)} = 0.5 \times \$109,321.20 = \$54,660.60 \text{ per annum}$$

### **Calculating Your Water Service Charge:**

As the terminals are complex multi-tenanted buildings a method of recharge has been established which apportions the Water Service Charge applicable to the Common Area facilities between Recoverable and Non-Recoverable Areas. This charge took effect from 1 July 2015.

Below is the formula for determining the Terminal Water Service Charge apportionment:

$$\text{Terminal Water Service Charge} / \text{Total Terminal NLA} \times \text{Lease Area NLA}$$

The Total Terminal NLA is the sum of the Recoverable Area NLA's and the Non-Recoverable area NLA'S.

All the necessary information to determine the apportioned Terminal Water Service Charge, being the information in the formula above, for your lease area is provided on the bi-monthly Tax Invoice from Perth Airport. This amount will vary each billing period as it has a variable component which relies on water use data.

Each terminal has been broken down into the following 2 area categories:

#### Non-Recoverable Areas (Perth Airport Expense)

|                       |                  |                                |
|-----------------------|------------------|--------------------------------|
| Outwards immigration  | Check-in         | Security                       |
| Departure Lounge      | Baggage Reclaim  | Baggage Make-up                |
| Customs check         | Arrivals Hall    | Perth Airport offices          |
| Accessways            | Circulation      | Expansion Areas                |
| Skylights             | Public toilets   | Communication/electrical rooms |
| Vacant lettable areas | Common Amenities | Staff toilets                  |
| Foyers and corridors  |                  |                                |

#### Recoverable Areas

All leased areas (including those with a sub-meter)

Common Area facilities are facilities which are not leased and all users of the Terminal have the benefit of these amenities. The Water Service Charge applicable to these areas is split between all Terminal users. These areas are outlined below.

- Public toilets
- Common amenities including tea prep areas
- Staff toilets

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Tenants who do not have the benefit of a direct water supply to their premises are charged a proportion of the Water Service Charge applicable to the Terminal building Common Area facilities only. Water Use for the Common Area facilities is not recoverable from tenants.

For the sake of clarity, tenants who have a sub-meter to their leased area for a direct water supply within their tenancy must pay Water Use and Service Charges applicable to the sub-meter. In addition, they must also pay a contribution to the Terminal Common Area facilities Water Service Charge.

The criteria for the installation of a sub-meter for a direct tenancy water supply are outlined below.

- Food & beverage outlets
- Airline lounges
- Dedicated permitted use for staff room, staff amenities, locker rooms/toilets etc.
- Tenants with urinals/toilets (fixtures)

If you do not have a direct water supply to your leased area you will not receive an account as detailed, you will instead receive an apportioned Water Service Charge for the Terminal Common Area facilities. The information below is not relevant to calculating your apportionment charge. The information required to calculate your apportioned amount can be found on the Tax Invoice issued by Perth Airport for the relevant billing period.

If you have a direct water supply to your leased area, you will receive a Water Use & Service Charge account in addition to an apportioned Water Service Charge for the Terminal Common Areas for the benefit of access to the common area facilities.

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### Example Water Use and Service Charge Account



### Water Use and Service Charge Account

Account for Unit XX in Building XX

#### Meter Reading Information

|                    |            |                          |                |
|--------------------|------------|--------------------------|----------------|
| Meter Number:      |            | <b>Water Use Per kL:</b> | <b>\$2.318</b> |
| Tariff Code:       | N1         |                          |                |
| Reading Date:      | 31/08/2017 | Meter Reading            | 724            |
| Last Reading Date: | 30/06/2017 | Last Meter Reading:      | 701            |
| Days in Reading:   | 62         | <b>Consumption (kL):</b> | <b>23</b>      |

#### Charge Details

##### Water Use Charge

| Charge Type | Period                        | Quantity | Amount         |
|-------------|-------------------------------|----------|----------------|
| Water Use   | From 01/07/2017 to 31/08/2017 | 23.00kL  | \$53.31        |
|             |                               |          | <b>\$51.31</b> |

##### Service Charges

| Charge Type          | Period                        | Quantity     | Amount          |
|----------------------|-------------------------------|--------------|-----------------|
| Water Service Charge | From 01/07/2017 to 31/08/2017 | 20.00mm      | \$42.53         |
| Sewer Volume Charge  | From 01/07/2017 to 31/08/2017 | 19.55kL      | \$67.51         |
| Sewer Service Charge | From 01/07/2017 to 31/08/2017 | 1.00 fixture | \$159.65        |
| Account Surcharge    | From 01/07/2017 to 31/08/2017 | 5%           | \$13.48         |
|                      |                               |              | <b>\$283.17</b> |

|                              |               |          |
|------------------------------|---------------|----------|
| Water Use and Service Charge | Sub Total:    | \$334.48 |
|                              | GST:          | \$33.45  |
|                              | Total to Pay: | \$367.93 |

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### Calculating your Water Use Charge

The Water Use Charge is calculated using the consumption data (kL) data, highlighted in yellow in the example account, multiplied by the water use per kL rate also highlighted in yellow.

### Water Service Charge

Using the example Account, the Water Service Charge is calculated as follows:

$$\$250.39 / 365 * 62 = \$42.53$$

### Sewer Service Charge

Using the example Account, the Sewer Service Charge is calculated as follows:

$$\$939.88 / 365 * 62 = \$159.65$$

For those who have more than one major fixture below is a calculation based on a building which has 5 major fixtures:

|                |            |
|----------------|------------|
| Fixture 1      | \$939.88   |
| Fixture 2      | \$402.32   |
| Fixture 3      | \$537.29   |
| Fixtures 4 & 5 | \$1,168.54 |
| Total          | \$3,048.03 |

$$\$3,048.03 / 365 * 62 = \$517.75 \text{ for the billing period.}$$

### Sewer Volume Charge

Using the example account, the Water Service Charge is calculated as follows:

$$23\text{kL} * 0.85 = 19.55 \text{ kL}$$

\* 23kL being the consumption kL highlighted in yellow on the example account.

$$19.55\text{kL} * \$3.453 = \$67.51$$

\* 19.55kL can be found under the Quantity field of the Sewer Volume Charge on the area highlighted in purple on the example account.

### Account Surcharge

Using the example account the account surcharge is calculated as follows:

$$\begin{aligned} \text{Water Service Charge} &= \$42.53 \\ \text{Sewer Volume Charge} &= \$67.51 \end{aligned}$$

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Sewer Service Charge = \$159.65  
Total = \$269.69

5% account surcharge =  $\$269.69 \times 0.05 = \$13.48$

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### NON-AERO MULTI-TENANTED BUILDINGS

#### Calculating Your Council Rates:

The annual Council Rates for any given lease area within a multi-tenanted building is calculated using the formula below:

Annual Council Rates = GRV x Council Rate in the Dollar

For example, the GRV for Unit G2 is \$155,550.00

Council Rates payable for Unit G2 are calculated as follows:

\$155,550.00 (GRV) x \$0.060728 (Council Rate in the Dollar) = \$9,446.24 per annum

*Note: Perth Airport may estimate the GRV prior to Valuer General assessing the GRV for the tenancy and the Council issuing the rates. Once actual GRV is received new Council Rates will be levied and any adjustments calculated.*

#### Calculating Your Annual Emergency Services Levy:

The annual Emergency Services Levy for any given lease area within a multi-tenanted building is calculated using the formula below:

Annual Emergency Services Levy = GRV x ESL Rate in the Dollar

For example, the GRV for Unit G2 is \$155,550.00

ESL Category 1 Rate in the Dollar applies to Perth Airport.

Emergency Services Levy payable for Unit G2 is calculated as follows:

\$155,550.00 (GRV) x \$0.013259 (ESL Rate in the Dollar) = \$2,062.44 per annum



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### Calculating Your Land Tax:

Annual Land Tax for each tenancy within a multi-tenanted building is calculated on percentage of Net Lettable Area (NLA), with the relevant proportion of the overall annual Land Tax being for the building being allocated to each tenancy. Net Lettable Area is the total of all areas leased within a building (this excludes common areas).

For example: Unit G2 is located within Building X.

Unit G2 has an area of 700 m<sup>2</sup>  
The hypothetical NLA of Building X is 1,400 m<sup>2</sup>  
Building X has a hypothetical UV of \$7,138,560.00

Land Tax for Building X is calculated as follows:

= Fixed rate from Land Tax scale + (Building UV – Exceeding figure from Land Tax Scale) x cents per \$ from Land Tax Scale

= \$66,550.00 + (7,138,560.00 – 5,000,000.00) x 0.0200 = \$109,321.20

Unit G2 relevant proportion is then calculated as follows:

700 / 1400 (area of unit / NLA of building) x \$109,321.20 (annual land tax for building) = 0.5 x \$109,321.20  
= \$54,660.60 per annum

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### Calculating Your Water Usage and Service Charges

#### Example Water Use and Service Charge Account



#### Water Use and Service Charge Account

Account for Unit XX in Building XX

#### Meter Reading Information

|                    |            |                          |                |
|--------------------|------------|--------------------------|----------------|
| Meter Number:      |            | <b>Water Use Per kL:</b> | <b>\$2.318</b> |
| Tariff Code:       | N1         |                          |                |
| Reading Date:      | 31/08/2017 | Meter Reading            | 724            |
| Last Reading Date: | 30/06/2017 | Last Meter Reading:      | 701            |
| Days in Reading:   | 62         | <b>Consumption (kL):</b> | <b>23</b>      |

#### Charge Details

##### Water Use Charge

| Charge Type | Period                        | Quantity | Amount         |
|-------------|-------------------------------|----------|----------------|
| Water Use   | From 01/07/2017 to 31/08/2017 | 23.00kL  | \$53.31        |
|             |                               |          | <b>\$51.31</b> |

##### Service Charges

| Charge Type          | Period                        | Quantity     | Amount          |
|----------------------|-------------------------------|--------------|-----------------|
| Water Service Charge | From 01/07/2017 to 31/08/2017 | 20.00mm      | \$42.53         |
| Sewer Volume Charge  | From 01/07/2017 to 31/08/2017 | 19.55kL      | \$67.51         |
| Sewer Service Charge | From 01/07/2017 to 31/08/2017 | 1.00 fixture | \$159.65        |
| Account Surcharge    | From 01/07/2017 to 31/08/2017 | 5%           | \$13.48         |
|                      |                               |              | <b>\$283.17</b> |

|                              |               |          |
|------------------------------|---------------|----------|
| Water Use and Service Charge | Sub Total:    | \$334.48 |
|                              | GST:          | \$33.45  |
|                              | Total to Pay: | \$367.93 |

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### Calculating your Water Use Charge

The Water Use Charge is calculated using the consumption data (kL) data, highlighted in yellow in the example account, multiplied by the water use per kL rate also highlighted in yellow.

### Water Service Charge

Using the example Account, the Water Service Charge is calculated as follows:

$$\$250.39 / 365 * 62 = \$42.53$$

### Sewer Service Charge

Using the example Account, the Sewer Service Charge is calculated as follows:

$$\$939.88 / 365 * 62 = \$159.65$$

For those who have more than one major fixture below is a calculation based on a building which has 5 major fixtures:

|                |            |
|----------------|------------|
| Fixture 1      | \$939.88   |
| Fixture 2      | \$402.32   |
| Fixture 3      | \$537.29   |
| Fixtures 4 & 5 | \$1,168.54 |
| Total          | \$3,048.03 |

$$\$3,048.03 / 365 * 62 = \$517.75 \text{ for the billing period.}$$

### Sewer Volume Charge

Using the example account, the Water Service Charge is calculated as follows:

$$23\text{kL} * 0.85 = 19.55 \text{ kL}$$

\* 23kL being the consumption kL highlighted in yellow on the example account.

$$19.55\text{kL} * \$3.453 = \$67.51$$

\* 19.55kL can be found under the Quantity field of the Sewer Volume Charge on the area highlighted in purple on the example account.

### Account Surcharge

Using the example account the account surcharge is calculated as follows:

$$\text{Water Service Charge} = \$42.53$$

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Sewer Volume Charge = \$67.51  
Sewer Service Charge = \$159.65  
Total = \$269.69

5% account surcharge =  $\$269.69 \times 0.05 = \$13.48$

**NOTE:** *For tenants located in the Alpha building and Bravo building, the water use and service charge is recovered via variable outgoings. Apportionment of the Water use and service charge for the building is calculated in accordance with the terms of your lease.*

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### NON-AERO INDIVIDUALLY TENANTED BUILDINGS

#### Calculating your Council Rates

The annual council rates for any given site are calculated using the formula below:

Annual Council Rates = GRV x Council rate in the dollar. For example:

Building X has a GRV of \$155,550.00  
Building X resides in the City of Belmont

Council rates payable for Building X is calculated as follows:

= \$155,550.00 (GRV) x \$0.060728 (Council Rate in the Dollar) = \$9,446.24 (charged in equal monthly instalments)

#### Calculating your Emergency Services Levy:

The annual Emergency Services Levy for any given site is calculated using the formula below:

Annual Emergency Services Levy = GRV x ESL rate in the dollar. For example:

Building X has a GRV of \$155,550.00  
ESL category 1 rate in the dollar applies to Perth Airport

Emergency Services Levy payable for Building X is calculated as follows:

= \$155,550.00 (GRV) x \$0.013259 (ESL Rate in the Dollar) = \$2,062.44 (charged in equal monthly instalments)

#### Calculating your Land Tax:

To calculate annual land tax payable, the state land tax scale is applied to the UV applicable to the lease area. Land Tax is calculated as follows:

Site X has a UV of \$8,000,000.00  
Reference the land tax scale in section 3.1; UV's exceeding \$5,000,000 but not exceeding \$11,000,000 applies

= Fixed rate from Land Tax scale + (Building UV – Exceeding figure from Land Tax Scale) x cents per \$ from Land Tax Scale

= \$66,550.00 + (8,000,000.00 – 5,000,000.00) x 0.0200 = \$126,550.00 (charged in equal monthly instalments)

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### Calculating Your Water Usage and Service Charges

#### Example Water Use and Service Charge Account



### Water Use and Service Charge Account

Account for Unit XX in Building XX

#### Meter Reading Information

|                    |            |                     |         |
|--------------------|------------|---------------------|---------|
| Meter Number:      |            | Water Use Per kL:   | \$2.318 |
| Tariff Code:       | N1         |                     |         |
| Reading Date:      | 31/08/2017 | Meter Reading:      | 724     |
| Last Reading Date: | 30/06/2017 | Last Meter Reading: | 701     |
| Days in Reading:   | 62         | Consumption (kL):   | 23      |

#### Charge Details

##### Water Use Charge

| Charge Type | Period                        | Quantity | Amount         |
|-------------|-------------------------------|----------|----------------|
| Water Use   | From 01/07/2017 to 31/08/2017 | 23.00kL  | \$53.31        |
|             |                               |          | <b>\$51.31</b> |

##### Service Charges

| Charge Type          | Period                        | Quantity     | Amount          |
|----------------------|-------------------------------|--------------|-----------------|
| Water Service Charge | From 01/07/2017 to 31/08/2017 | 20.00mm      | \$42.53         |
| Sewer Volume Charge  | From 01/07/2017 to 31/08/2017 | 19.55kL      | \$67.51         |
| Sewer Service Charge | From 01/07/2017 to 31/08/2017 | 1.00 fixture | \$159.65        |
| Account Surcharge    | From 01/07/2017 to 31/08/2017 | 5%           | \$13.48         |
|                      |                               |              | <b>\$283.17</b> |

|                              |               |          |
|------------------------------|---------------|----------|
| Water Use and Service Charge | Sub Total:    | \$334.48 |
|                              | GST:          | \$33.45  |
|                              | Total to Pay: | \$367.93 |

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### Calculating your Water Use Charge

The Water Use Charge is calculated using the consumption data (kL) data, highlighted in yellow in the example account, multiplied by the water use per kL rate also highlighted in yellow.

Using the example account, the Water Service Charge is calculated as follows:

$$\$250.39 / 365 * 62 = \$42.53$$

### Sewer Service Charge

Using the example Account, the Sewer Service Charge is calculated as follows:

$$\$939.88 / 365 * 62 = \$159.65$$

For those who have more than one major fixture below is a calculation based on a building which has 5 major fixtures:

|                |            |
|----------------|------------|
| Fixture 1      | \$939.88   |
| Fixture 2      | \$402.32   |
| Fixture 3      | \$537.29   |
| Fixtures 4 & 5 | \$1,168.54 |
| Total          | \$3,048.03 |

$$\$3,048.03 / 365 * 62 = \$517.75 \text{ for the billing period.}$$

### Sewer Volume Charge

Using the example account, the Water Service Charge is calculated as follows:

$$23\text{kL} * 0.85 = 19.55 \text{ kL}$$

\* 23kL being the consumption kL highlighted in yellow on the example account.

$$19.55\text{kL} * \$3.453 = \$67.51$$

\* 19.55kL can be found under the Quantity field of the Sewer Volume Charge on the area highlighted in purple on the example account.

### Account Surcharge

Using the example account the account surcharge is calculated as follows:

Water Service Charge = \$42.53  
Sewer Volume Charge = \$67.51

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Sewer Service Charge = \$159.65  
Total = \$269.69

5% account surcharge =  $\$269.69 \times 0.05 = \$13.48$