

Shire *of* Capel

MINUTES

SPECIAL COUNCIL MEETING
Thursday, 30th June 2016



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Shire *of* Capel



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SHIRE OF CAPEL

SPECIAL COUNCIL MEETING – 30.06.16

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SHIRE OF CAPEL

MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBERS,
FORREST ROAD, CAPEL ON THURSDAY 30TH JUNE 2016, COMMENCING AT 5.30PM.

PRESENT:	President Councillors	MT Scott BW Bell BW Hearne PK McCleery G Norton BH Smith PF Sheedy S Stevenson
	Chief Executive Officer Executive Manager Corporate Services	
LEAVE OF ABSENCE:	Councillors	SH Baxi (OC0601) JA Scott (OC0601)
APOLOGY:	Councillor	SV Schiano
VISITORS:		Nil

PURPOSE OF MEETING

- To consider a Submission received on the proposed minimum rates for 2016/17.

PUBLIC QUESTION TIME

Nil

CONSIDER SUBMISSION ON DIFFERENTIAL RATES FOR 2016/17

SC0601 (4.1) 2016/17 Budget - Differential Rates Submission

Location:	Whole of Shire
Applicant:	Shire of Capel
File Reference:	Nil
Disclosure of Interest:	Nil
Date:	27.06.16
Author:	Executive Manager Corporate Services, S Stevenson
Senior Officer:	Chief Executive Officer, P Sheedy
Attachments:	1. Submission received from McMahon Mining Title Services Pty Ltd 2. Officer's response to submission

MATTER FOR CONSIDERATION

Council to consider submissions received regarding the proposed minimum rate for the 2016/17 financial year.

BACKGROUND / PROPOSAL

Background

Council has previously adopted the following Differential Rating categories (OC1106) in November 2013.

- Residential (rate group 1 GRV)
- Dalyellup Residential (rate group 3 GRV)
- Vacant Residential (rate group 2 GRV)
- Vacant Dalyellup Residential (rate group 4 GRV)
- Commercial Developed (rate group 5 GRV – only commercial)
- Dalyellup Commercial Developed (rate group 8 GRV)
- Industrial Developed (rate group 7 GRV – only industrial)
- Vacant Commercial & Industrial (rate group 6 GRV)
- Special Use (rate group 9 GRV)
- Land Use Commercial (rate group 10 – UV)
- Rural (rate group 11 – UV)
- Special Rural (rate group 12 – GRV)

At its meeting on 25 May 2016 (OC0511) Council adopted, for advertising purposes, a minimum rate across all rate groups of \$1,175.00 and an increase of 6% on the 2015/16 rate in the dollar for the 2016/17 financial year. The table below shows the rate in the dollar and the minimum rates previously endorsed by Council.

Table 1. 2016/17 Differential Rates Adopted for Advertising Purposes

	Rate in \$	Minimum
Differential Rating :		
- Residential (zone group 1 GRV)	6.9255 cents	\$1,175.00
- Residential Vacant (zone group 2 GRV)	12.3724 cents	\$1,175.00
- Urban Development (zone group 3 GRV)	6.9255 cents	\$1,175.00
- Urban Development Vacant (zone group 4 GRV)	12.3724 cents	\$1,175.00
- Town Centre (zone group 5 GRV)	6.5773 cents	\$1,175.00
- Town Centre / Special Use / Light Industry Vacant (zone group 6 GRV)	9.2839 cents	\$1,175.00
- Light Industry (zone group 7 GRV)	6.5773 cents	\$1,175.00
- Commercial Use Urban Development (zone group 8 – GRV)	6.5773 cents	\$1,175.00
- Special Use (zone group 9 – GRV)	9.2839 cents	\$1,175.00
- Rural Commercial Use (zone group 10 – UV)	1.3048 cents	\$1,175.00
- Rural (zone group 11 – UV)	0.4340 cents	\$1,175.00
- Special Rural (zone group 12 – GRV)	5.9860 cents	\$1,175.00
Specified Area Rating:		
- Dalyellup Parks, Reserves Maintenance (GRV) Purpose: Maintenance of Parks and Reserves in Dalyellup	4.5434 cents (to a maximum of \$176.30 per assessment)	Nil

Further to this endorsement, the annual differential rating proposal was advertised for public comment for a period of 21 days. Advertisements appeared in two local papers on 31 May 2016 and 2 June 2016. Submissions from ratepayers were invited to be received up until 4pm on Friday 24 June 2016. Ratepayers in categories with the same rate in the dollar, where the number of properties is less than 30, were notified on an individual basis of the adopted rate in the dollar to allow for comment.

One submission was received from McMahon Mining Title Services Pty Ltd on 22 June 2016. The company has a number of clients who hold either mining leases or exploration licences in the Shire of Capel and while there is an appreciation of the low rate in the dollar levied for Unimproved Value (UV) properties, there is concern over the minimum rate of \$1,175 which the Shire proposes to levy for 2016/17. The submission requests that the Shire review the proposed minimum of \$1,175.00 for exploration licences and mining leases in light of current economic conditions and the sector's reduced capacity to pay. Mining leases and exploration licences are part of zone group 11. Rates are based on Unimproved Value (UV) and for 2016/17 would attract a rate in the dollar of 0.4340 cents.

As Council has a differential rate that is more than twice the lowest differential rate imposed and more than 50% of properties on minimums in certain categories, the approval of the Minister for Local Government and Communities must be obtained before these rates are formally adopted by Council. The approval of the Minister will be sought after the public consultation phase in order to obtain feedback prior to the Ordinary Meeting on 27 July 2016.

On application to the Minister for rates approval, the Shire must provide copies of:

- Minutes reflecting that Council reviewed and considered budget efficiency measures
- Statement of Objects and Reasons
- Minutes where Council adopted the Objects and Reasons
- Letters to ratepayers where there are less than 30 in a category
- Any submissions received
- Response to any submissions
- The public notice
- Council agenda where submissions were considered
- Minutes where Council resolved to make an application to the Minister.

Proposal

Council to consider the points raised in the submission received from McMahon Mining Title Services Pty Ltd regarding the proposed 2016/17 minimum rate.

STATUTORY ENVIRONMENT

Local Government Act 1995, Section 6.2

6.2 Local Government to prepare Annual Budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.
**Absolute Majority required*
- (2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of –
 - (a) The expenditure by the local government; and
 - (b) The revenue and income, independent of general rates, of the local government; and
 - (c) The amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.

Local Government (Financial Management) Regulations 1996, regulation 26

26. Discount, incentive, concession, waiver and write-off information

- (1) The annual budget is to include for each discount or other incentive to be granted for early payment of any money and in respect of each waiver or concession proposed in relation to any money –
 - a) in respect of a discount -
 - (i) the amount of the discount, or the percentage discount, to be allowed; and
 - (ii) the circumstances in which the discount will be granted;and
 - c) in relation to a waiver or concession -
 - (i) a brief description of the waiver or concession;
 - (ii) a statement of the circumstances in which it will be granted;
 - (iii) details of the persons or class of persons to whom it is available; and
 - (iv) the objects of, and reasons for, the waiver or concession.

Local Government Act 1995, Section 6.12

6.12 Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may –
 - a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - b) waive or grant concessions in relation to any amount of money; or
 - c) write off any amount of money, which is owed to the local government.** Absolute majority required*
- (2) Subsection 1(a) and (b) do not apply to an amount of money owing in respect of rates and services charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.

Local Government Act 1995, Section 6.28

6.28 Basis of Rates

- (2) In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be –
 - a) where the land is used predominantly for rural purposes, the unimproved value of the land; and
 - b) where the land is used predominantly for non-rural purposes, the gross rental value of the land.

- (4) Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the *Valuation of Land Act 1978* as at 1 July in each financial year.

Local Government Act 1995, Section 6.32

6.32 Rates and Service Charges

- (1) When adopting the annual budget, a local government –
 - (a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either –
 - i. uniformly; or
 - ii. differentially;and
 - (b) may impose* on rateable land within its district –
 - i. a specified area rate; or
 - ii. a minimum payment;and
 - (c) may impose* a service charge on land within its district.
**Absolute Majority required*

Local Government Act 1995, Section 6.33

6.33 Differential General Rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics –
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
 - (b) a purpose for which the land is held or used as determined by the local government; or
 - (c) whether or not the land is vacant land; or
 - (d) any other characteristic or combination of characteristics prescribed.
- (2) ...
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

Local Government (Financial Management) Regulations 1996, regulation 52A

52A. Characteristics prescribed for differential general rates

- (1) In this regulation
commencement day means the day on which the *Local Government (Financial Management) Amendment Regulations (No.2) 2012* regulation 5 comes into operation;
relevant district means a district that –
 - (a) is declared to be a district by an order made under section 2.1(1)(a) on or after commencement day; or
 - (b) has its boundaries changed by an order made under section 2.1(1)(b) on or after commencement day.
- (2) For the purposes of section 6.33(1)(d), the following characteristics are prescribed in relation to land in a relevant district, where not more than 5 years has elapsed since the district last became a relevant district –

- (a) whether or not the land is situated in a townsite as defined in the *Land Administration Act 1997* section 3(1);
- (b) whether or not the land is situated in a particular part of the district of the local government.

Local Government Act 1995, Section 6.34

6.34 Limit on Revenue or Income from General Rates

Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to –

- (a) be more than 110% of the amount of the budget deficiency; or
- (b) be less than 90% of the amount of the budget deficiency.

Local Government Act 1995, Section 6.35

6.35 Minimum Payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than –
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage (50%) of –
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless a general minimum does not exceed the prescribed amount (\$200).
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsection (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsection (2), (3) and (4) in respect of each of the following categories –
 - (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

Local Government Act 1995, Section 6.36

6.36 Local Government to give Notice of Certain Rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so. (21 days – may be 2 months before financial year)

Local Government Act 1995, Section 6.47

6.47 Concessions

Subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.

* *Absolute majority required*

POLICY IMPLICATIONS

The budget is based on the principles contained in the Strategic Community Plan and Corporate Business Plan. Policy 2.7 – Preparation of Integrated Financial Plan and Annual budget applies.

FINANCIAL IMPLICATIONS

Budget

After taking into consideration all other sources of income, Council is required to raise sufficient rates to meet its total expenditure. While Council is allowed to adopt a budget that has a surplus or deficit that does not exceed 10% of its rate revenue, it is not a sustainable long term strategy.

When considering the amount to be raised, reference should be made to the Shire's ten year financial plan that was adopted by Council on 9 June 2010 (minute reference OC0609). This plan has assumed an annual rate increase of 6% for each year of the plan.

A number of Rating Strategy Reports have also been considered by Council in recent years, all supporting and reinforcing the need to maintain the current Rating Strategy of at least 6% increase in rates each year.

At the Ratings Workshop on 23 March 2015, Council agreed to an increase in the minimum rate of 10% for 2015/2016 onwards for a period of 5 years.

Long Term

The rating strategy deployed by Council in the 2016/17 financial year will form part of a long term financial planning strategy to maintain the sustainable operations of Council. If Council is not able to adequately fund operations in the 2016/17 financial year, then the financial position of Council will potentially deteriorate in future years as assets age further and demand for services increase with projected population growth.

Long term financial sustainability is a key focus for the Shire. Resources have to be made available to ensure that assets are adequately funded and renewed to a level consistent with expectations. Asset renewal is a key area to which funding needs to be allocated.

Whole of Life

As no assets/infrastructure is being created, there are no whole of life costs relevant to this item.

SUSTAINABILITY IMPLICATIONS

There are no sustainability implications specifically relating to the agenda item however the levying of property rates has an environmental impact in that around 7,350 rate notices will be distributed in a paper based medium.

STRATEGIC IMPLICATIONS

Shire of Capel Strategic Community Plan 2013 – 2031

The Leadership Experience 'Ensure open, transparent, effective good governance and communication within the organisation and the community.'

Strategic Outcomes:

1.4 Provide efficient and effective financial management to ensure the long term financial sustainability of the organisation;

1.5 Ensure the effective management of Council's resources.

The Community Experience 'Provide facilities and services which recognise the diverse needs of the community and strive to make the Shire a safe place to live, work and visit.'

Strategic Outcomes:

2.1 Provide social, recreational and cultural opportunities and facilities for our communities.

The Infrastructure Experience 'Plan and facilitate safe, sustainable and efficient infrastructure and transport networks to meet the needs of the community.'

Strategic Outcomes:

5.1 Provide and maintain a safe and efficient transport, cycle and pedestrian network throughout the Shire;

5.6 Effectively manage the Shire's assets and resources.

CONSULTATION

The annual differential rating proposal was advertised for public comment and advertisements appeared in two local papers on 31 May 2016 and 2 June 2016. Submissions from ratepayers were invited to be received up to Friday 24 June 2016 at 4pm. Ratepayers in categories where the number of properties, with the same rate in the dollar, was less than 30 were notified on an individual basis of the adopted rate in the dollar to allow for comment.

As Council has a differential rate that is more than twice the lowest differential rate imposed and more than 50% of properties on minimums in certain categories, the approval of the Minister for Local Government must be obtained before these rates are formally adopted by Council. The approval of the Minister will be sought in order to obtain feedback prior to the Ordinary Meeting on 27 July 2016.

COMMENT

Based on Council's decision at the Ratings Workshop held on 23 March 2015, the minimum rates have been increased by 10%, Residential and Urban GRV rates in the dollar have increased by 6%. Rural UV rates in the dollar have also been increased by 6% on 2015/16. This will achieve an overall increase in the rate yield for 2016/17 of 10.33%, which excludes the rate revenue obtained from the increased growth in the number of ratable properties and excludes any interim rates received.

The submission from McMahon Mining Title Services Pty Ltd states that *"The mining and exploration sectors have suffered significantly from plummeting commodity prices (for instance according to the Reserve Bank of Australia's Index of Commodity Prices, as at January 2016 commodity prices were \$84.20, the lowest since 2005), massive unemployment, reduced international competitiveness and capital investment, lower discovery rates, lower grades and deeper deposits, and higher production and operating costs. Companies have implemented extensive cost-cutting programs to maintain viability, with exploration expenditure hit hardest"*.

It also points out that *"unlike mining companies, exploration companies do not make profits extracting commercial quantities of resources. At the exploration stage, they are investing significant funds with minimal returns, only turning a profit if they discover a commercially viable resource and convert to a mining lease. Exploration companies are equity funded and have limited cash flow and we note the BDO Accountants Quarterly Explorer update for December 2015 indicated that of 754 ASX listed companies 77% had less than 6 months of cash reserves."*

The submission attached indicates that *"The proposed minimum (\$1,175) is significantly higher than the minimum levied by other Shires (5 times in some cases). It is also more than double the maximum annual rent payable on Prospecting Licences (\$480) for which we note holders*

receive the benefit of exclusive rights to minerals on the land. It seems somewhat illogical that the rental cost for the primary benefit or service – right granted by the State Government to minerals on the land, is surpassed by a secondary Local Government fee for access to its infrastructure and services. Furthermore, in the case of exploration and prospecting licences, this access is generally minimal.”

Updated valuations for properties rated on the basis of their unimproved value (UV) are provided annually and therefore take effect from 1 July 2016. The updated valuations received show that on average rural property valuations have decreased by 2.26% compared to last year. This is in addition to the previous year’s 3.5% reduction in value.

Minimum Rates

When calculating rates, legislation allows a minimum rate amount to be applied if the result of calculating the property value and the rate in the dollar is too low. This minimum rate amount represents the minimum charge for ratepayers provided local government services.

In past years there has been an increase in the minimum rate for ratepayers. The minimum rate has increased from \$465.00 in 2004/05 to \$1,069.00 in 2015/16 and now to \$1,175.00 in 2016/17.

Statistics produced from the *UHY Haines Norton WA Local Government 2015/16 Rates Comparison Report* show the minimum rates of neighbouring local governments. From the published data, the minimum rate amount is comparable to the smaller rural local governments but remains below similar sized urban growth local governments

Table 2: Residential Rate Comparison with Other Local Governments – 2015/16

	Busselton	Collie	Donnybrook /Balingup	Bunbury	Dardanup	Harvey	Capel (2015/16)	Capel (2016/17)
Year of Valuation	2015	2013	2013	2014	2014	2014	2015	2015
Minimum Rate	\$1,058.00	\$872.00	\$859.00	\$1,035.00	\$1,280.00	\$950.00	\$1,069.00	\$1,175.00

For the neighbouring Shires detailed above, there has not been a lesser minimum endorsed for mining leases or exploration licences.

Rate modelling with the Shire of Capel has been based on an increase of 6% to the rate income and an increase of 10% in the minimum rate. The minimum rate for all rating categories would increase by \$106.00 to \$1,175.00. This will mean that all properties, regardless of their rating valuation method (GRV or UV) or development status will be charged a minimum rate of \$1,175.00. This minimum rate is considered to represent a fair minimum burden upon ratepayers for the local government services they are provided.

Analysis of the 2016/17 Rates Proposal

The following table compares the rates in the dollar and minimum rates by rate category for 2015/16 and 2016/17.

Table 3: Comparison of Rates in the Dollar and Minimum Rates

Rate Category	Basis	2015/16 Rate	2016/17 Rate	Difference (cents)	2015/16 Minimum	2016/17 Minimum	Difference
Residential	GRV	6.5335	6.9255	0.3920	\$1,069	\$1,175	\$106
Residential Vacant	GRV	11.6721	12.3724	0.7003	\$1,069	\$1,175	\$106
Urban Developed	GRV	6.5335	6.9255	0.3920	\$1,069	\$1,175	\$106
Urban Undeveloped Vacant	GRV	11.6721	12.3724	0.7003	\$1,069	\$1,175	\$106
Town Centre	GRV	6.2050	6.5773	0.3723	\$1,069	\$1,175	\$106
Town Centre/Special Use/Light Industry Vacant	GRV	8.7584	9.2839	0.5255	\$1,069	\$1,175	\$106
Light Industry	GRV	6.2050	6.5773	0.3723	\$1,069	\$1,175	\$106
Commercial Use Urban Development	GRV	6.2050	6.5773	0.3723	\$1,069	\$1,175	\$106
Special Use Developed	GRV	8.7584	9.2839	0.5255	\$1,069	\$1,175	\$106
Rural Commercial Use	UV	1.2309	1.3047	0.0738	\$1,069	\$1,175	\$106
Rural	UV	0.4095	0.4340	0.0245	\$1,069	\$1,175	\$106
Special Rural	GRV	5.6472	5.9860	0.3388	\$1,069	\$1,175	\$106

Council has twelve differential rating categories. Ten of these categories (Residential, Town Centre, Light Industry, Commercial and Special Rural) are based on the Gross Rental Value (GRV) basis of rates and the Rural and Land Use Commercial categories are Unimproved Value (UV).

In general the gross rental valuations and unimproved values of individual properties are considered to provide sufficient differentiation between each rating category. However, the difference in the level of services available to special rural areas as opposed to residential and commercial areas has been recognised with a lower rate in the dollar.

Annual Percentage Rate Increases

Factors such as the growth of the Shire, need for additional resources to meet growth demands, the rising cost of labour and materials, previous rate increases approved and a perception of the affordability of a reasonable rate increase are some of the factors taken into account when considering the percentage by which rates in the dollar and minimum rates have to be increased.

It has also been widely recognised in the local government sector that increasing rates by a factor equivalent to the increase in the Consumer Price Index (CPI) is not the most prudent financial management approach. While the CPI provides a good estimate of a household's expectation of the price changes (increases) to the goods and services they consume, it does not provide a good estimate of the cost pressures faced by local government.

Whilst attempts can be made to justify the quantum of rate increases in terms of the increase being comparable to various indices, the reality is that the quantum to be agreed is that required to provide sufficient funds to meet expenditure demands of the budget and is also the increase that Council are comfortable to defend.

The WA Local Government Grants Commission (WALGGC) have also assessed that the Shire is under raising rates revenue by \$1,794,887 in comparison to the State average. Any increased rates revenue is of direct benefit to the Shire's and would not reduce the level of grants received from this body. The WALGGC has also assessed that the Shire of Capel should be raising \$133,133 from mining, however actual revenue is \$54,060.

Concluding Comments

For 2016/17 the proposed rate increase, will result in residential ratepayers on the minimum rate being charged \$106.00 more than last year while increases for other ratepayers will vary depending upon their property valuation. In considering the submission attached in conjunction with considerations of Shire financial sustainability, it is recommended that Council retain the minimum of \$1,175.00 as endorsed at its meeting on 25 May 2016.

VOTING REQUIREMENTS

Simple majority

OFFICER'S RECOMMENDATIONS – 4.1
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SC0601 STAFF RECOMMENDATION 1/COUNCIL DECISION

Moved Cr McCleery, Seconded Cr Bell

That Council considers the submission attached from McMahon Mining Title Services Pty Ltd regarding the proposed minimum of \$1,175.00 for the 2016/17 financial year but resolves to retain the minimum as proposed for 2016/17 at \$1,175.00.

Carried 6/0

VOTING REQUIREMENTS

Simple majority

SC0602 STAFF RECOMMENDATION 2/COUNCIL DECISION

Moved Cr Bell, Seconded Cr Hearne

That Council makes an application to the Minister for Local Government and Communities for rates approval for 2016/17.

Carried 6/0

PUBLIC QUESTION TIME

Nil

MEETING CLOSURE

There being no further business the meeting closed at 5.51pm.

These minutes were confirmed at an Ordinary Council meeting on 27 July 2016.

Signed _____

Presiding Person at the meeting at which time the minutes were confirmed.

Date _____