

Attachment 2 - Revenue Statement 2011/2012

REVENUE STATEMENT 2011 / 2012

CASSOWARY COAST REGIONAL COUNCIL

2011/2012 REVENUE STATEMENT

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REVENUE STATEMENT 2011 - 2012

1. OBJECTIVE

This statement outlines and explains the revenue raising measures adopted by the Cassowary Coast Regional Council in the preparation of its budget for the 2011/12 financial year.

The statement has been prepared in accordance with the requirements of *Local Government (Finance, Plans & Reporting) Regulation 2010*.

2. LEGISLATIVE REQUIREMENTS

Section S107 requires that a revenue statement must state—

- (a) if the local government levies differential general rates:-
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and
- (b) if the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and
- (c) if the local government fixes a cost-recovery fee – the criteria used to decide the amount of the cost-recovery fee; and
- (d) if the local government conducts a business activity on a commercial basis – the fees the local government receives for the activity.

Section 91D of the Local Government Amendment Regulation (No.3) 2008 provides for an amalgamated local government such as the Cassowary Coast Regional Council to make and levy rates and charges under chapter 14 of the Act in the same way, and in the same amounts, that the merging local government could have made and levied rates and charges if the amalgamation had not taken effect.

3. DEFINITIONS

Northern Region: that part of the Cassowary Coast Regional Council which was within the boundaries of the former Johnstone Shire Council;

Southern Region: that part of the Cassowary Coast Regional Council which was within the boundaries of the former Cardwell Shire Council.

4. STRUCTURE OF GENERAL RATING CATEGORIES:

4.1 Differential General Rates

Council is required to raise sufficient revenue it considers appropriate to maintain general assets and provide services to the community including the costs of governance and administration of the Council.

Council will use a system of differential general rating for 2011/12. Differential rating provides equity through recognising:

- Significant variation in valuations and level of rating in the same classes of land resulting from revaluation of the shire for local government area; and
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- The use of land in so far as it relates to the extent of utilisation of Council's services; and
- Relative valuations as between different types of land.

The criteria by which land will be categorised will be by reference to the primary land use codes and valuations as adopted by the Department of Environment and Resource Management for formulating Local Government unimproved valuations. A full list of land use codes to be used is set out in Schedule 1.

A. Rating Categories

The following categories will be used for rating purposes for all rateable land:

Residential

Category 1

Land meeting the criteria described below where the unimproved valuation of that land last determined by the Department of Environment and Resource Management does not exceed \$90,000.

Category 2

Land meeting the criteria described below where the unimproved valuation of that land last determined by the Department of Environment and Resource Management exceeds \$90,000 but does not exceed \$150,000.

Category 3

Land meeting the criteria described below where the unimproved valuation of that land last determined by the Department of Environment and Resource Management exceeds \$150,000 but does not exceed \$250,000.

Category 4

Land meeting the criteria described below where the unimproved valuation of that land last determined by the Department of Environment and Resource Management exceeds \$250,000 but does not exceed \$400,000.

Category 5

Land meeting the criteria described below where the unimproved valuation of that land last determined by the Department of Environment and Resource Management exceeds \$400,000 but does not exceed \$800,000

Category 6

Land meeting the criteria described below where the unimproved valuation of that land last determined by the Department of Environment and Resource Management exceeds \$800,000.

Criteria by which residential land is categorised:

Land which has been identified by the Department of Environment and Resource Management by the following land use codes and is not larger than 5 hectares:-

- 01 Urban Land, Vacant
- 02 Single Unit Dwelling
- 04 Large Home site, Vacant
- 05 Large Home site, Dwelling
- 06 Outbuilding
- 08 Building Units (primary use only)
- 09 Group Title (primary use only)
- 72 Large Sub Division (Large Sub division – Is levied on the concessional valuation in accordance with Section 25 of the *Valuation of Land Act 1944*.)

However, not including a lot on a group titles plan registered under the *Body Corporate and Community Management Act 1997* where that lot is used for non-residential purposes.

Category 7 - Residential Multi Unit

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

03 Multi Unit Dwelling (flats).

Category 8 - Special Uses

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

48 Sports Clubs/Facilities
50 Other Clubs Non-business
51 Religious
52 Cemeteries
53 Not allocated
54 State Govt, 55 Library
56 Showgrounds/Racecourses/Airfield
57 Parks and Gardens
58 Educational
59 Local Government

Category 9 - Commercial

Land which has been identified by the Department of Environment and Resource Management by the following land use codes and is situated on the Australian mainland.

07 Guest house/private hotel	08 Building Units (primary use only)
09 Group Title (primary use only)	10 Combined Multi Dwelling & Shops
11 Shop – single	12 Shops – group (more than 6 shops)
13 Shopping Group (2 to 6 shops)	14 Shops – main retail (CBD)
15 Shops – Second Retail (fringe CBD and presence of service industry)	
16 Drive-in Shopping Centre	17 Restaurant
18 Special Tourist attractions	19 Walkway
20 Marina	21 Residential Institution (non-medical care)
22 Car Park	23 Retail Warehouse
24 Sales area outdoor	25 Offices
26 Funeral Parlours	27 Hospitals, Convalescent Homes (medical care/private)
30 Service Station	41 Child Care
42 Hotel/tavern	43 Motel
44 Nurseries	45 Theatres and Cinemas
46 Drive-in Theatre	47 Licensed Clubs
49 Caravan Parks	91 Transformers
92 Defence Force establishments	96 Public Hospital
97 Welfare Homes/Institutions	99 Community Protection Centre

However, not including a lot on a group titles plan registered under the Body Corporate and Community Management Act 1997 where that lot is used for residential purposes.

Category 10 - Industrial

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

- 28 Warehouses and Bulk Stores
- 29 Transport Terminal
- 31 Oil Depots and Refineries
- 32 Wharves
- 33 Builders Yard/Contractors Yard
- 34 Cold Stores – ice works
- 35 General Industry
- 36 Light Industry
- 37 Noxious/Offensive Industry
- 38 Advertising – Hoarding
- 39 Harbour Industries
- 40 Extractive

But excludes land used for sugar milling, harbour industries greater than 5 hectares and associated processes

Category 11 - Primary Production

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

- | | |
|--|----------------------------------|
| 60 Sheep Grazing-Dry | 61 Sheep Breeding |
| 62 Not allocated | 63 Not allocated |
| 64 Cattle Grazing/Breeding | 65 Cattle Breeding/Fattening |
| 66 Cattle Fattening | 67 Goats |
| 68 Dairy Cattle (Quota Milk) | 69 Dairy Cattle (Non Quota Milk) |
| 70 Cream | 71 Oil Seeds |
| 73 Grains | 74 Turf Farms |
| 75 Sugar Cane | 76 Tobacco |
| 77 Cotton | 78 Rice |
| 79 Orchards | 80 Tropical Fruits |
| 81 Pineapple | 82 Vineyards |
| 83 Small Crops and Fodder Irrigated
irrigated | 84 Small Crops Fodder Non – |
| 85 Pigs | 86 Horses |
| 87 Poultry | 89 Animals Special |
| 93 Peanuts | |

Category 12- Forestry

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

- 88 Forestry and Logs

Category 13 - Other

Land which is not included in Categories 1 to 13 or Categories 15 to 18 and has been identified by the Department of Environment and Resource Management by the following land use codes:

- 04 Large Home site, Vacant
- 05 Large Home site, Dwelling
- 06 Outbuilding
- 08 Building Units (primary use only)
- 09 Group Title (primary use only)
- 72 Large Sub Division (Large Sub division – Is levied on the concessional valuation in accordance with Section 25 of the Valuation of Land Act 1944.)
- 94 Vacant Rural Land (exc 1 & 4)
- 95 Reservoir, dam & bore

However, not including a lot on a group titles plan registered under the Body Corporate and Community Management Act 1997 where that lot is used for non-residential purposes.

Category 14 - Island Resorts

Land which has been identified by the Department of Environment and Resource Management by the following land use codes and is not situated on the Australian mainland:

- 18 Special Tourist Attraction
- 42 Hotel/Tavern
- 43 Motel

Category 15 - Major Shopping Centres

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

- 13 Shopping Group (2 to 6 shops)
- 14 Shops – main retail (CBD)
- 15 Shops – Secondary Retail (fringe CBD and presence of service industry)
- 16 Drive-in Shopping Centre

And in which the anchor tenants are a variety of department store/s and/or large grocery supermarket/s with major on-site parking facilities and/or a multitude of shops/offices combined with major on-site parking facilities.

Category 16 - Sugar Mills

Land which has been identified by the Department of Environment and Resource Management by the following land use codes:

- 35 General Industry

But more particularly, part of the land owned by Tully Sugar Limited the real property description of which is Lot 2 on RP738164 and balance of Lot 2 on SP181494 in the County of Cardwell, Parish of Rockingham and land owned by Bundaberg Sugar Ltd or Bundaberg Sugar Company Ltd the real property description of which is Lot 1 on NR800920, Lot 7 on NR800919 and Lot 31 on SP186139 in the County of Nares, Parish of Johnstone and Lot 2 on RP800948 in the County of Nares, Parish of Mourilyan.

Category 17 - Harbour Industries

Land which has been identified by the Department of Environment and Resource Management by the following land use code:

39 Harbour Industries

And where the land is greater than 5 hectares and used for the purpose of bulk sugar terminal and transportation.

4.2 Minimum General Rates

A minimum general rate will be set for each category.

4.3 Special Rates or Charges for Joint Government Activities

No special rates or charges are planned to be levied in respect to Joint Government Activities

4.4 Regulatory and Commercial Fees and Charges

Regulatory fees are fixed by Council for any of the following:

- a. an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under the Act;
- b. recording a change of ownership of land;
- c. giving information kept under the Act;
- d. seizing property or animals under the Act.

The criteria used in establishing regulatory fees are the costs to Council for providing the service or taking the action for which the fee is charged.

Commercial charges are for those services which Council provides and which are not regulatory fees.

The criteria used in establishing commercial charges are as far as practicable based on the user pays principle.

4.5 Limitation on increases on Rates and Charges

Council has not made a resolution to limit increases in rates and charges

4.6 Application of General Rates

A single rate in the dollar will apply to all properties within each category.

4.7 Levy of Separate Charges

Transport Infrastructure Levy

Council is of the opinion that the costs associated with the development of Council Transport Infrastructure should in part be funded equally by all ratepayers within the local government area through a Transport Infrastructure Levy. Transport Infrastructure relating to this Levy includes:

- Roads & Associated Infrastructure
- Kerb & Channelling
- Road Signage & Linemarkings
- Footpaths & Bikeways
- Bridges & Culverts
- Causeways & Floodways
- Safety Fencing
- Bus Shelters
- Public Transport Infrastructure
- Street Lighting
- Streetscape Works

Part 8 of the *Local Government (Finance Plans and Reporting) Regulations 2010* provide for Council to levy a separate charge for a service, facility or activity.

The amount of the levy will be determined by Council at its budget meeting taking into consideration the estimated cost incurred by Council for the development of the Transport Infrastructure Network.

Environmental Management Levy

Council is of the opinion that the costs associated with the delivery of Environmental Management Services should in part be funded by all ratepayers in the local government area through an Environmental Management Levy. The Environmental Management Services to which the levy will be utilised include:

1. Waste Management including Waste Transport and Disposal and Landfill Management
2. Planning and Environmental Services including the development of the new Town Planning Scheme
3. Natural Resource Management Including Pest Management and Shire Foreshore Management
4. Environmental Protection Operations Including Environmental Licenses

Part 8 of the *Local Government (Finance Plans and Reporting) Regulations 2010* provide for Council to levy a separate charge for a service, facility or activities.

The amount of the levy will be determined by Council at its budget meeting taking into consideration the estimated cost incurred by Council for the Environmental Management.

4.8 Levy of Special Charges

Crossan Road Construction Special Charges

Part 6 of the of the *Local Government (Finance, Plans and Reporting) Regulations 2010* provide the power for Council to levy a special rate or charges.

For Council to determine to levy a special rate or charge must identify by resolution identifying:

- the rateable land to which the special rate or charges apply and
- the overall plan for the service, facility or activity to which the special rate or charges apply

The overall plan is a document that:

- describes the service, facility or activity and
- identifies the rateable land to which the special rates or charges apply and
- states the estimated cost of carrying out the overall plan and
- states the estimated time for carrying out the overall plan

Council proposes to undertake the construction of Crossan Road at an estimated cost of \$154,000. The amount of \$25,000 is currently available and \$129,000 is proposed to be allocated in the 2011/12 financial year

Council is of the opinion that all the land described below has specially benefited from the completed work.

The levy will continue for each of the 18 parcels of land for a period of ten years from 1st July 2011.

A special charge of \$1,000. per annum per assessment will be levied for the 2011/2012 financial year.

Rateable properties

Property Description	
1	Lot 112 on M7881
2	Lot 113 on M7881
3	Lot 114 on M7881
4	Lot 115 on M7881
5	Lot 116 on M7881
6	Lot 117 on M7881
7	Lot 118 on M7881
8	Lot 201 on M7881
9	Lot 202 on M7881
10	Lot 203 on M7881
11	Lot 204 on M7881
12	Lot 205 on M7881
13	Lot 206 on M7881
14	Lot 207 on M7881
15	Lot 208 on M7881
16	Lot 209 on M7881
17	Lot 210 on M7881
18	Lot 88 on CWL2615

Bilyana, and Murray Upper Rural Fire Brigades Special Charge

Council will levy a special charge on all rateable land in the declared areas of the:

1. Bilyana Rural Fire Brigade
2. Murray Upper Rural Fire Brigade
3. Kennedy Rural Fire Brigade

Council is of the opinion that each parcel of rateable land within these areas will specially benefit from the purchase and maintenance of fire fighting equipment, appurtenances and storage facilities by each Rural Fire Brigade in the current or next financial years because each such parcel is within the area for which the brigade is in charge of fire fighting and fire prevention under the Fire and Rescue Services Act 1990.

A special charge of \$20.00 per annum per assessment will be levied on Bilyana and Kennedy Rural Fire Brigade for the 2011/2012 financial year.

A special charge of \$25.00 per annum per assessment will be levied on Murray Upper Rural Fire Brigade for the 2011/2012 financial year.

Kinjun Road Special Charge

Council will levy a special charge on the land described as follows:

Lot No.	Plan No	Parish	County
14	RP744555	Alcock	Cardwell
17	RP732916	Alcock	Cardwell
4	RP740213	Alcock	Cardwell
2	RP747202	Alcock	Cardwell
3	RP747202	Alcock	Cardwell
1	RP743134	Alcock	Cardwell
1	RP747466	Alcock	Cardwell
5	RP741641	Alcock	Cardwell

For the purpose of contributing an agreed share of the cost towards the Kinjun Road – Road and Drainage Construction works in accordance with the Infrastructure Agreement executed with landowners of the properties identified above.

Council is of the opinion that all the land described has specially benefited from the completed work.

The levy will continue for each parcel of land for a period of four (4) years from 1st July 2008.

A special charge detailed in the following schedule will be levied on each parcel of land for the 2011/2012 financial year.

Property Description	Charge
Lot 14 RP744555	\$2,342.00
Lot 17 RP732916	\$2,928.00
Lot 4 RP740213, Lot 2 RP747202	\$2,928.00
Lot 3 RP747202	\$2,342.00
Lot 1 RP743134, Lot 1 RP747466	\$6,442.00
Lot 5 RP741641	\$6,442.00

4.9 Levy of Water Utility Charges and Policy Application

Water charges shall be made for the purpose of supplying water for the 2011/2012 financial year on the following basis:

NORTHERN REGION

On a two part tariff basis, that is, an access charge which seeks to recoup the fixed costs of providing the water supply and a water consumption charge which covers the variable costs of supplying water to consumers (e.g. electricity, chemicals).

Water Access Charge

1. A water access charge will be levied on all land whether vacant (but not including agricultural land without a dwelling) or occupied to which Council does or is prepared to supply water, whether or not such land is or is not rateable or a structure to which Council is able to supply water.
2. The apportionment of fixed costs will be on the basis of supply capacity made available to connected premises, that is the size of the water connection, to reflect the proportionate share of the capacity of the system utilised
3. Domestic properties which because of low water pressure, require the installation of a larger than normal water meter, will be charged the equivalent of a 20mm connection access charge;
4. For properties containing lots created under the Body Corporate and Community Management Act 1997, or another community titles act will be charged in accordance with the provision of Chapter 4, Part 1 Valuation, Rating and Taxation. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:-
 - All lots with a meter connected shall be charged an access charge (based on meter size) per meter.
 - All lots which do not have a Council meter shall be charged water access unconnected/connected charge per lot.
 - Common property to be charged a water access charge.
5. The water access charge shall be determined by Council at its budget meeting based on the following:
 - a. Metered properties:
 - i. 20mm
 - ii. 25mm
 - iii. 32mm
 - iv. 40mm
 - v. 50mm
 - vi. 80mm
 - vii. 100mm
 - viii. 150mm
 - b. Unmetered vacant land

Water Consumption Charge

1. Water consumption charges will be tiered to promote water conservation and reflect the additional demands placed on the water infrastructure by higher water consumption;
2. For properties containing lots created under the Body Corporate and Community Management Act 1997, or another community titles act, will be charged in accordance with the provision of Chapter 4, Part 1 Valuation, Rating and Taxation. The basis of the water usage charge will be calculated by:-
 - The water usage charge allocation being multiplied by the number of lots on the strata title including the parent lot;
 - The water usage charge to be levied to the common property;
 - In special cases where the consumption by individual lots and common property is not able to be individually measured, consumption charges shall be levied on a per lot basis. It shall be apportioned in accordance with the schedule of lot entitlements in the Contribution Schedule contained in the Community Management Statement.
3. For Community Titles registered after 1 July 2009 where sub-meters have been installed on each lot within a community title scheme, including the common property, Council will levy all lots for water consumed through each individual sub-meter and will charge the common property for any additional water used.

Unconfirmed Minutes of Special Budget Meeting held 21 July 2011

4. Water consumption shall be charged at the rate determined by Council at its budget meeting based on the following:
 - a. water consumption less than 550kl
 - b. water consumption more than 550kl

SOUTHERN REGION

On the basis of a single charge per unit being applied to the assessed number of units for each category of property improvement. In addition, Council has determined a basic allowance of water usage per premises after which excess water charges are levied on a higher basis to encourage conservation of water.

Water Unit Charge

1. A water unit charge will be levied on all land whether vacant (but not including agricultural land without a dwelling) or occupied to which Council does or is prepared to supply water, whether such land is or is not rateable;
2. The water unit charge will be calculated on the basis of a single charge per unit being applied to the assessed number of units for each category of property improvement. The assessed units are determined on the potential demand on the Water Scheme for each class of property with the base being the equivalent domestic connection (10 units).
3. The water unit charge shall be levied in accordance with the following schedule of units:

Schedule of Units

Church Office.....	5
Bank, Barracks, Bulkstore, Dwelling, Each Residential unit created pursuant to Body Corporate and Community Management Act, Hall, Harvester Shed, Implement Shed, Sanitary Depot, Shop, Warehouse, Office (as Sole Improvement), Shop, Warehouse, Child Care Centre, Kindergarten, vacant land (per allotment).....	10
Flat Building (Not Strata Title) – 1 st Flat.....	10
- each additional flat.....	8
Fuel Service Station, Restaurant/Café, Automatic Telephone Exchange, Bakery, Garage, Harvester Washing Point, Immunising Plant, Panel Beating Works, School (per 100 pupils)	15
Workshop – (as sole improvement).....	15
- other	10
Boarding House, Butchery, Cool Storage Depot, Transport Terminal, Aged Persons Home, Bowling Club, Country Club, Nursing Home.....	20
Laundry-Commercial, Market Garden, Commercial Plant Nursery, Slaughter Yard, Banana Processing Factory.....	30
Hostel	20
- additional per bed	2
Caravan and Tourist Park – up to 10 sites	50
- each additional site.....	3
- each cabin & relocatable home.....	5
Concrete Batching Plant – Division 1 & 2.....	120
- Division 3.....	40
Sewerage Treatment Works	100
Motel – up to 10 units	100
- each additional Motel Unit.....	7
Fire Station – Tully.....	50
- Elsewhere.....	30
Retirement Village (per dwelling/unit).....	5
Railway Station – Tully.....	120
Railway Station - Cardwell	110
Railway Station – Kennedy	60
Hotel – Tully	160
Hotel – Cardwell & Beaches	125
Hotel – Rural.....	5
Hospital	200
Sawmill	40
Sugar Mill.....	300
Building not specified.....	As Assessed

Basic Water Allowance

1. The basic water allowance shall be 60 KI per water rating unit;
2. Excess water charges will be tiered to promote water conservation and reflect the additional demands placed on the water infrastructure by higher water consumption;
3. The excess water charges shall be at the rate determined by Council at its budget meeting based on the following:
 - a. Use greater than 60kl and up to 100kl per water rating unit;
 - b. Use greater than 100kl per water rating unit.

Water Utility Charges General Policy

1. Properties within the Water Precinct Areas may be excluded from these utility charges under such conditions as Council may determine.
2. Upon the completion of a structure, the water access charge or water unit charge (where applicable) will be adjusted from the date of such completion and a pro-rata supplementary notice issued.
3. In circumstances where a structure has been completed and is being used and no final inspection has been made, the water access or water unit charge will be adjusted from the date of expiry of the development approval.
4. All properties which have encumbrances such as leases over 'part of' or 'the whole of land' shall have all lots separately charged the water access charge.
5. Meters will be read at such intervals as are practicable and at least twice per year, and accounts for consumption charges and excess water charges will be included in the rates notices for those properties.
6. Where an improvement covers more than one parcel of land the ratepayer must apply to Council for approval to change the water charge to be based on the improvement and not each individual parcel of land.
7. In respect of newly subdivided vacant land, water utility charges shall levied proportionally for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Office or from the date of water connection to the respective parcels of land, which ever date is the earlier.
8. Subtract meters- for properties which have more than one meter but the consumption on one meter is also flowing through another meter can now be identified as a subtract meter. Confirmation from the Council's Water and Sewerage Section must be given prior to making any meters subtract meters. Council's system will deduct the consumption derived from the individual meter when calculating the master meter. Each meter will then be individually charged for excess if required.

4.10 Levy of Sewerage Utility Charges and Policy Application

Sewerage charges will be set to recover all of the costs associated with the provisions of sewerage and waste water services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operations of the system, including treatment plant operations and capital works associated with each scheme.

Innisfail Sewerage

1. Sewerage utility charges will be levied on all land, whether vacant or occupied within the declared Innisfail Sewerage Scheme precinct that Council has or is prepared to provide with sewerage services, and whether or not it is rateable land on the following basis:

Vacant allotments	vacant charge per parcel
Single unit dwelling	one residential charge
Multi unit dwellings	one residential charge per unit dwelling
All other land uses	one commercial charge for the first pedestal and one pedestal for each additional pedestal or urinal

2. The sewerage charges for vacant, residential, commercial and per pedestal shall be determined by Council at its budget meeting.

Mission Beach Sewerage

1. Sewerage utility charges will be levied on all land, whether vacant or occupied within the declared Mission Beach Sewerage Scheme precinct that Council has or is prepared to provide with sewerage services, and whether or not it is rateable land on the following basis:

Vacant allotments	vacant charge per parcel
Single unit dwelling	one residential charge
Multi unit dwellings	one residential charge per unit dwelling
All other land uses	one commercial charge for the first pedestal and one pedestal for each additional pedestal or urinal

2. The sewerage charges for vacant, residential, commercial and per pedestal shall be determined by Council at its budget meeting.

Tully Sewerage Scheme

1. Sewerage utility charges will be levied on all land, whether vacant or occupied within the declared Tully Sewerage Scheme precinct that Council has or is prepared to provide with sewerage services, and whether or not it is rateable land on the following basis:

Vacant allotments	vacant charge per parcel
Single unit dwelling	one residential charge
Multi unit dwellings	one residential charge per unit dwelling
All other land uses	one commercial charge for the first pedestal and one pedestal for each additional pedestal or urinal

2. The sewerage charges for vacant, residential, commercial and per pedestal shall be determined by Council at its budget meeting.

Sewerage Utility Charges General Policy

1. The sewerage pedestal charges for a property will be calculated by multiplying the applicable rate per pedestal by the number of connected pedestals.
2. Where a dwelling, flat or residential strata title unit has more than one pedestal, the number of pedestals for that dwelling, flat or unit will be counted as one.
3. If the number of sewerage pedestals in respect of which any sewerage pedestal charges are payable alters during the financial year, the charges are to be apportioned from the date of connection to, or disconnection from the Council sewer by determining the number of days applicable within the year.
4. In the case where the number of sewerage pedestals is unable to be obtained due to :
 - a. the refusal of the property owner to supply pedestal numbers; or
 - b. the owner refuses Council access to the property for the purpose of determining or verifying the number of pedestals located on the property;then at the discretion of the Chief Executive Officer an estimate of the number of pedestals will be determined for the property based on the sanitary requirements for the classification of any building/s located on the property as set out in the Building Code of Australia, or alternately reference will be made to any building plans lodged with Council;
5. Where an improvement covers more than one parcel of land the owner must apply to Council for approval to change the sewerage charge to be based on the improvement and not each individual parcel of land.
6. Where an improvement has been constructed and the development approval has expired without a final inspection being made, the sewerage charge will be adjusted from the date of expiry of the development approval.
7. In special cases where the consumption by individual lots and common property is not able to be individually measured, consumption charges shall be levied on a per lot basis. It shall be apportioned in accordance with the schedule of lot entitlements in the Contribution Schedule contained in the Community Management Statement
8. Properties containing lots created pursuant to the Body Corporate and Community Management Act 1997 will be charged in accordance with the provisions of Chapter 4, Part 1 Valuation, Rating and Taxation. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:-
 - a. All lots classified as vacant within the Sewerage precinct shall be charged a sewerage unconnected charge.
 - b. All lots classified as residential within the Sewerage precinct shall be charged a sewerage residential charge.

4.11 Levy of Garbage Collection Charges and Policy Application

In accordance with the with Chapter 2, Part 7 of the *Local Government (Finance, Plans & Reporting) Regulation 2010* Council will levy garbage collection charges as follow:

NORTHERN REGION

To cover the associated contract costs to Council in providing the service and the cost of implementing waste management strategies in this area on the following basis:

1. All properties, within the area where garbage collection services are, or Council is prepared to make available, with improvements shall be charged for a weekly garbage collection service whether or not it is requested or required by the owner/occupier of the property, on the following basis:
 - a. Garbage Collection Separated (non commercial)
 - b. Garbage Collection Non-Separated (non commercial)
 - c. Garbage Collection Separated (commercial)
 - d. Garbage Collection Non-Separated (commercial)
2. As the weekly garbage collection service covers the emptying of a 240L wheeled bin for dry garbage and a 120L wheeled bin for wet garbage, "garbage collection separated" means the owner/occupier of a property has separated wet and dry garbage into the relevant bins and "garbage collection non-separated" means the owner/occupier of a property has not separated wet and dry garbage into the relevant bins.
3. The garbage collection charges shall be determined by Council at its budget meeting.

SOUTHERN REGION

To fund the associated costs of the operation and maintenance of the garbage collection services, contract maintenance of Council refuse disposal areas and transfer stations and protection of the environment generally, on the following basis:

1. All properties, within the area where garbage collection services are, or Council is prepared to make available, with improvements shall be charged on the number of services provided with a minimum charge of one weekly service whether or not it is requested or required by the owner/occupier of the property, as follows:
 - a. Domestic (per dwelling, flat, residential unit, etc)_one service per week;
 - b. Commercial:
 - i. one service per week
 - ii. two services per week
 - iii. three services per week
 - c. Industrial Farm service (Chemical/poison drum collection)
2. The garbage collection charges shall be determined by Council at its budget meeting.

Commercial Waste Levy

In accordance with the Waste Reduction and Recycling Bill 2011, Council is required to collect and remit to the Queensland Government a Waste Levy. The State Government Waste Levy applies to commercial premises utilizing Council operated garbage disposal services. The Waste Levy is based on \$35 per tonne with the State Government deeming that the Levy on a 240 litre wheelie bin amounts to \$16.80 per litre. As the charge applies on and from 1 December 2011, Council will need to include this additional state charge on Cleansing Services for commercial premises for the second half yearly Levy.

To facilitate the collection of this levy, Council, will be charging Garbage Collection Services for Commercial premises at different amounts during each of the two half year Levies. The second half year Rates Notice will incorporate the additional State Levy which becomes effective from 1 December 2011. In the event that the proposed Bill does not become law, the additional charge will not be levied.

Garbage Collection Charges General Policy

A service shall only be cancelled when the improvements on the property which warrant the service are removed from the property or demolished. In the case of properties in the rural areas, Council's Manager Environmental Services may approve the cancellation of a service upon the request of the property owner where the Manager is satisfied that the number of improved properties on the road does not warrant a service or where the property is located so that the collection vehicle would experience difficulty in turning to exit from the road or where the improvement is more than 100 metres from the road.

4.12 Regulatory and Commercial Fees and Charges

Regulatory fees are fixed by Council for any of the following:

- a. an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under the Act;
- b. recording a change of ownership of land;
- c. giving information kept under the Act;
- d. seizing property or animals under the Act.

The criterion used in establishing regulatory fees is the cost to Council for providing the service or taking the action for which the fee is charged.

Commercial charges are for those services which Council provides and which are not regulatory fees.

The criteria used in establishing commercial charges is as far as practicable based on the user pays principle

4.13 Issue of Notices

Notices for the 2011/12 financial year will be issued half-yearly.

The due date for payment is thirty (30) days from the date of issue of the rate notice.

4.14 Discount

Council has determined that a discount of fifteen percent (15%) will apply to general rates only if paid in full within thirty days after the date of issue of the rate notice subject to all overdue rates and charges including interest thereon being paid in full and such payment is received at the Council Office on or before the close of business on the last day of the discount period as set out on the rates assessment notice.

Discount, when allowed, will be calculated on the gross amount due.

In addition to the allowance of discount on payments received on or before the last day of discount, discount will be allowed if the net amount stated on the rate assessment is paid under the following circumstances:-

1. Where mail is received at any time after the first mail received on the morning of the first working day after the last day of discount, subject to the envelope clearly being post marked prior to the last day of discount as shown on the assessment notice. Envelopes must be held by the records staff until such time as the external auditors approve their destruction;
2. When the net rates are paid directly into Australia Post, the banking system or Bpay system on or before the last day of discount (proof required);
3. Where a ratepayer has paid their account prior to the discount closing date but has short paid by \$5.00 and under will still be entitled to their discount.

Discount will not be allowed if payment is made by cheque and the cheque is subsequently dishonoured unless the rates are paid in full by alternate means within the discount period.

Discount will not be allowed where a rate or charge has been purposely excluded from the payment or where the payment amount has been incorrectly written by cheque.

4.15 Paying rates and charges by instalment

Whilst Council accepts the payment of rates under certain arrangements, an approved rates payment instalment system is not in place.

4.16 Interest on Overdue Rates and Charges

Council will charge interest at the rate of 11% per annum compounding on daily rests on all overdue rates and charges unless a ratepayer has entered into an arrangement to pay as provided for under the Local Government Act.

Any interest charge of less than \$9.99 on monthly calculation updates will be foregone if the debt has been paid within the period of the interest run.

4.17 Rate Concessions

Remission of Rates- Pension Concession (Appendix A)

Refer to Council Policy "Council Pension Concession Policy"

Remission of Rates- Not for Profit Organisations (Appendix B)

Refer to Council Policy "Rate Based Assistance for Not for Profit Community, Recreation and Sporting Organisations Policy"

Remission of Rates- Water Consumption Concession (Appendix C)

Refer to Council Policy "Water Consumption Concession Policy"

Remission of Rates- Rate Debt Recovery (Appendix D)

Refer to Council Policy "Rate - Debt Recovery"

SCHEDULE 1 - LAND USE CODES

URBAN LAND USE	INDUSTRIAL	DAIRY CATTLE
01 Vacant Urban Land	35 General Industry	68 Milk - quota
	36 Light industry	69 Milk - no quota
RESIDENTIAL	37 Noxious/ offensive industry	70 Cream
	(include abattoirs)	
02 Single Unit Dwelling	38 Advertising-Hoarding	AGRICULTURAL
03 Multi Unit Dwelling (flats)	39 Harbour Industries	71 Oil seeds
04 Large Homesite-vacant	40 Extractive	72 Large Sub Division
05 Large Homesite-dwelling		73 Grains
06 Outbuilding	SPECIAL USES	74 Turf Farms
07 Guest house/private hotel		75 Sugar Cane
08 Building Units (primary use only)	41 Child care ex k'garten	76 Tobacco
09 Group Title (primary use only)	42 Hotel/Tavern	77 Cotton
	43 Motel	78 Rice
	44 Nurseries (Plants)	79 Orchards
	45 Theatres and cinemas	80 Tropical Fruits
RETAIL BUSINESS/COMMERCIAL	46 Drive in Theatre	81 Pineapples
	47 Licensed club	82 Vineyards
10 Combined multi dwg & shops	48 Sportsclubs/Facilities	83 Small Crops & fodder
11 Shop single	49 Caravan Parks	irrigated
12 Shops -group (more than 6 shops)	50 Other clubs (non business)	84 small crops & fodder
13 Shopping group(2-6 shops)	SPECIAL USES	non irrigation
14 Shops - main retail (CBD)		
15 Shops - second retail (fringe central	51 Religious	
business presence of service industry)	52 Cemeteries (include crematoria)	OTHER RURAL USES
16 Drive in shopping centre	53 Not allocated	
17 Restaurant	54 State Govt	85 Pigs
18 Special tourist attractions	55 Library	86 Horses
19 Skyways	56 Showgrnds, R/course, airfield	87 Poultry
20 Marina	57 Parks and gardens	88 Forestry & Logs
21 Residential Institution (non medical care)	58 Educational include k'garten	89 Animal Special
22 Car Parks	59 public Schools/Local Government	90 not allocated
23 Retail warehouse		91 Transformers
24 Sales area outdoors(dealers,boats,cars)		92 Defence Force Estab
25 Offices	SHEEP GRAZING	93 Peanuts
26 Funeral parlours		94 Vacant Rural Land (exc 1 & 4)
27 Hospitals, Conv, Homes	60 Sheep grazing - dry	95 Reservoir, dam & bore
(medical care/private)	61 Breeding	
	62 Not Allocated	
	63 Not Allocated	GENERAL
TRANSPORT & STORAGE		
	CATTLE GRAZING	96 Public Hospital
28 W'house & Bulk Stores		97 Welfare home/institutions
29 Transport terminal	64 Breeding	98 Coding not relevant
30 Service stations	65 Breeding & Fattening	99 Community Protection Ctre
31 Oil depot & refinery	66 Fattening	
32 Wharves	67 Goats	
33 Builders yard, contractors, sand & gravel		
34 Cold Stores – ice works		

Appendix A - Policy - "Council Pension Concession"



CASSOWARY COAST REGIONAL COUNCIL

POLICY

Council Pension Concession Policy

1. **Authority**
Local Government (Finance, Plans and Reporting) Regulation 2009, Chapter 2, Division 3, Part 10 Concessions
2. **Policy Objective**
To establish a policy that is transparent and equitable in regards to eligible pensioners receiving a Council rates remission.
3. **Scope**
This policy details the eligibility criteria which Council will consider when providing pension concession to eligible pensioners.
4. **Responsibility**
All Council employees must comply with this policy and are responsible for giving effect to it.
5. **Definitions**
Pensioner Concession Card – A Queensland "Pensioner Concession Card" issued by Centrelink, on behalf of Department of Communities, of the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For all conditions' (Gold Card) issued by the Department of Veterans' Affairs.
6. **Policy**
 - 6.1 Pensioners who are eligible must meet the following criteria:-
 - 6.2 All applications for remission must be in writing on the prescribed form and contain a declaration as to the accuracy of the information contained therein.
 - 6.3 If the property is in joint names, all applicants must produce the required information. Eligible Pensioners who are co-owners of an eligible property in conjunction with persons, who are not eligible pensioners, shall be entitled to pro-rata concession based on share of the property.
 - 6.4 Proof of pension must be produced at time of application.
 - 6.5 The property in respect of which the rates are levied must be the principle place of residence of the pensioner and the pensioner must actually reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the subsidy, as may occur with ordinary home ownership).

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- 6.6 The applicant/s must be the holder/s of a current Centrelink Queensland Pensioner Concession Card or a Veterans' Affairs Gold Card or Veterans' Affairs Pensioner Concession Card. The cards that do not qualify for a remission are Seniors Cards, Health Care Cards, Health Benefits Cards and Repatriation Health Cards for specific conditions.
- 6.7 Where a pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation such as a nursing home or similar type of accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s'.
- 6.8 Life Tenant/s under a Will with responsibilities to pay all rates and charges must produce a certified copy of the Will stating the applicant is a life tenant and responsible for paying of rates.
- 6.9 Once an application for remission is approved it shall remain in force from year to year with further renewal whilst the person remains owner/occupier of the property in question.
- 6.10 Where an applicant's circumstances alter it is incumbent upon the applicant to notify the Council. Council will conduct periodic audits to verify current entitlements.
- 6.11 In order to receive a concession, in the first rating period commencing 1st July in any year, Council must receive applications no later than 30th June. To receive concession in the second rating period commencing 1st January in any year Council must receive the application no later than 31st December.
- 6.12 Where Council receives an application after the commencement of a rating period, no concession shall apply until commencement of the next succeeding rating period. For ratepayers who are new eligible pensioners the concession may be considered.
- 6.13 Where a pensioner is receiving concession in respect of a property owned by that person and the person dies. Council concession will cease at the end of the rating period. When the property title is transferred under a will to a beneficiary who qualifies for Council concessions, that person will be granted concessions retrospectively from the end of the rating period after the date of death.
7. Pensioners who meet the eligibility requirements of the Queensland State Government's Pensioner Remission Policy may receive up to **50% remission** off the general rates with a maximum of **\$300.00 per annum**.

Date of adoption: 21 July 2011

Resolution Number: B0103

Policy Review: 3 years or as determined by Council

Appendix B - Policy “Rate Based Assistance for Not for Profit Community, Recreation and Sporting Organisations”



CASSOWARY COAST REGIONAL COUNCIL

POLICY

**Rate Based Assistance for Not for Profit
Community, Recreation and Sporting
Organisations Policy**

Policy Number:

- 1. Authority**
Local Government (Finance, Plans and Reporting) Regulation 2009, Chapter 2, Division 3, Part 10 Concessions
- 2. Policy Objective**
To establish a policy for the provision of rates based financial assistance to not for profit community, recreation and sporting organisations.
- 3. Scope**
This policy details the circumstances under which Council will provide rates based assistance to eligible not for profit community, recreation and sporting organisations.
- 4. Responsibility**
All Council employees must comply with this policy and are responsible for giving effect to it.
- 5. Definitions**
“Category 1 not for profit community, recreation and sporting organisation” means:
 - A not for profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
 - A not for profit organisation which has a high level of paid labour and a low level of volunteer labour however a substantial community benefit is provided; or
 - A not for profit organisation which undertakes sporting or recreational activities for the benefit of only Juniors and relies on player and/ or fees and community fundraising only; or
 - An owner of a cultural icon which is a tourist attraction and to which the public is given access for no fee or charge.

“Category 2 not for profit community organisation” means a not for profit organisation which exists primarily to undertake community service activities and receives on going Federal or State Government funding support for the organisation’s operations.

“Category 3 not for profit recreation and sporting organisation” means a not for profit organisation which undertakes sporting or recreational activities and does not hold a liquor licence.

“Category 4 not for profit recreation and sporting organisation” means a not for profit organisation which undertakes sporting or recreational activities and holds a liquor licence.

6. Policy

6.1 Criteria for rates based assistance.

To be eligible for funding under this policy, the organisation must:

- Operate within the boundaries of the Cassowary Coast Regional Council;
- Own/ lease and occupy the land on which general rates are being levied and the rates notice issued in the organisation's name;
- Not utilise gaming machines to raise revenue;
- In its constitution clearly prohibit any member of the organisation making a private profit or gain either from the ongoing operations of the organisation or as a result of the distribution of assets if the organisation is wound up (this condition does not apply to the owner of a cultural icon);
- Meet the definition of a category 1, 2, 3 or 4 not for profit community, recreation and sporting organisation;
- Lodge an application on the approved form as detailed in section 5.3 of this policy.

6.2 Level of assistance

(a) Council may provide:

- Organisations which fall within the definition of Category 1 not for profit community, recreation and sporting organisation, a concession up to 100% of the general rate and up to 100% of separate charges where applicable.
- Organisations which fall within the definition of Category 2 not for profit community organisation or Category 3 not for profit recreation and sporting organisation, a concession up to 100% of the general rate and up to 100% of separate charges where applicable, to a maximum of \$2000 per annum.
- Organisations which fall within the definition of Category 4 not for profit recreation and sporting organisation, a concession up to 50% of the general rate and up to 100% of separate charges where applicable, to a maximum of \$1500 per annum.

(b) If in the opinion of the Council there are exceptional circumstances which warrant it approving of an application from a not for profit community, recreational and sporting organisation for rates based assistance, notwithstanding the organisation is not eligible under the terms of this policy, Council may resolve to grant a concession it considers reasonable. The reasons for Council's decision will form part of its resolution.

(c) Where the applications for assistance exceed the budget allocation made by Council, concessions will be reduced on a fair basis as determined by Council.

6.3 General

- (a) An approval for assistance provided under this policy will cover a two year period;
- (b) An application using the approved form must be lodged by 31 May prior to the first of the two financial years for which assistance is being sought. For 2010/11 applications must be lodged by the date determined by the Chief Executive Officer.
- (c) Concessions are not available for vacant land or in circumstances where an organisation does not fulfil its lease obligations.
- (d) Payment of the approved assistance will be forwarded (preferably by EFT) to successful organisations in sufficient time for the rates due to be paid prior to close of discount.

Date of adoption: 21 July 2011

Resolution Number: B0103

Policy Review: 3 years or as determined by Council

Appendix C - Remission of Rates- Water Consumption Concession



CASSOWARY COAST REGIONAL COUNCIL

POLICY

Water Consumption Concession Policy

Policy Number:

- 1. Authority**
Local Government (Finance, Plans and Reporting) Regulation 2009, Part 10 Rate Concessions.
- 2. Policy Objective**
To establish a policy that provides guidance in dealing with requests for a reduction in the water consumption charge; where a genuine concealed leak on a property has occurred.
- 3. Scope**
This policy applies to all ratepayers, unless otherwise specified.
- 4. Responsibility**
All Council employees must comply with this policy and are responsible for giving effect to it.
- 5. Definitions**

Water Leak – a leak that has occurred in the main water supply pipe from the meter to the customer's property. Tap leaks, pool leaks, hot water system leaks, leaks in the showers, bathroom, toilets, any walls in the building, irrigation systems or in any area other than in the main supply pipe are not covered under this policy.

Concealed Leak - a leak either underground, under or within concrete or paving or underneath a structure where the occupant could not reasonably be expected to know of its existence.

Marginal Water Unit Rate – This represents the variable cost of supplying water including pumping, treatment and a proportion of recurrent operating cost as determined by Council each year.

Average Water Consumption - Based on the average water consumption over the past two years for the current owner of the property and not including the current usage .Where two years water consumption history is not available Council will determine an average amount based upon current available data.

Applicable water charges - this includes all charges approved by Council in respect of water consumption throughout the region including excess water charges we are applicable.

6. Policy

6.1 A reduction in water consumption may be permitted when all of the following conditions have been met:-

- a. The property owner provides a copy of the plumber's account and receipt for work undertaken to repair the concealed leak;
- b. The owner or resident can demonstrate that all possible action was taken as soon as a concealed leak was suspected;
- c. Council is notified in writing as soon as the concealed leak is repaired to enable early confirmation.

6.2 A reduction in water charges will be granted only once per property per owner with no further applications being considered within a five year period. The internal water reticulation infrastructure within the property boundaries is the responsibility of the landowner and should be maintained in good condition and regularly monitored for deterioration. To ensure that any water leaks are detected early, the landowner is responsible for monitoring water consumption as recorded on the water meter.

6.3 A concession will be provided based on the ratepayer paying the marginal cost of the additional water usage in lieu of the approved water charges. The calculation for this concession is outlined below.

1. Total water consumption during the period when the concealed leak became evident.
2. Less average water consumption (2 years prior).
3. Equals additional water usage.
4. The marginal water unit rate is applied to the additional water usage to calculate the marginal fees payable.
5. The difference between the approved water charges and the marginal fees payable represents the concession.

6.4 Application of this policy

This policy will take effect on and from 1 July 2010.

Date of adoption: 21 July 2011

Minute Number: B0103

Policy Review: 3 years or as determined by Council.

Appendix D - Rates - Debt Recovery



CASSOWARY COAST REGIONAL COUNCIL

POLICY

Rates – Debt Recovery

Policy Number:

1. Authority

Local Government (Finance, Plans and Reporting) Regulation 2009
(Part 10 Rate Concessions and Part 12 Overdue Rates)

2. Policy Statement

To establish a policy for the recovery of rates and charges levied which seeks, to the greatest extent practicable to achieve fair and consistent treatment of all ratepayers who have outstanding rates and charges.

3. Scope

This policy applies to all ratepayers, unless otherwise specified, who have an overdue rate levied by Council.

4. Responsibility

All Council employees must comply with this policy and are responsible for giving effect to it.

5. Definitions

Overdue rate – *rates that are not paid by the due date for payment, the meaning as set out in the Local Government Regulation Part 12, Division 1, and Section 50.*

7. Policy

In order to ensure all ratepayers meet their obligations to pay the rates and charges levied, Council will apply the following procedures to recover any overdue rate:

6.1 Instalment arrangements

If a ratepayer has difficulty in paying the rates and charges levied by the due date and they meet the qualifying criteria set out below, Council will, upon application being made, enter into an instalment arrangement with the ratepayer on the following basis:

- (a) Once an arrangement is approved, no interest shall be charged on the overdue current rates for the duration of the arrangement from the date the arrangement was made provided the application for an arrangement was made on or before the due date of the current rates.
- (b) No premium will be payable because of the arrangement;
- (c) Payments must be made on the specific days agreed (currently these days are the last Friday of each month);
- (d) An arrangement must clear the debt within the half year period of issue being 31 December or 30 June within the financial year;
- (e) If Council does not receive the payment by the due date, a reminder letter will be sent advising the ratepayer that unless payment of the outstanding amount is made within seven days their arrangement will be cancelled and the matter will be referred to Council's debt collection agency (refer clause 5.2 of this policy);
- (f) If the payment has not been made within the seven days allowed, a letter will be issued advising the ratepayer that their arrangement has been cancelled due to non-compliance and that no further arrangements will be made;
- (g) If there is a balance outstanding and the arrangement has expired a letter will be sent advising the ratepayer that unless payment of the outstanding amount is

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made within seven days the total outstanding amount shall be referred to Council's debt collection agency. If the payment is not made within seven days, no further arrangements will be made.

Qualifying criteria

- (a) The applicant must be the owner of the land, and be a pensioner entitled to receive a remission as per Council policy or can demonstrate to the satisfaction of the Chief Executive Officer or his delegate, the payment of the rate would cause hardship;
- (b) There must be no outstanding rate, payable by the applicant, which has been overdue for more than 12 months;
- (c) The applicant must not have had an arrangement previously cancelled due to non-compliance.

6.2 Commencement of debt collection

- (a) Fourteen days from the date discount closed, a reminder letter will be issued to all ratepayers with an overdue rate excluding any ratepayers who have already made an arrangement with Council as per clause 5.1 of this policy.

This letter will advise the ratepayer of the amount overdue, details of interest accumulating on the amount and that if payment is not received in full or an instalment arrangement made with Council by eligible ratepayers, within (14) fourteen days, collection proceedings for recovery of the outstanding amount will be taken without further notice.

All matters which are referred to Council meetings will continue to accrue interest unless specified by Council.

- (b) Twenty one days from the date of the first reminder letter, a second letter will be issued to those ratepayers who still have an overdue rate.

The purpose of this letter is to advise ratepayers of the amount overdue, details of interest accumulating on the amount and that if payment is not received in full or an arrangement made with Council by eligible ratepayers within (7) seven days, collection proceedings for recovery of the outstanding amount will be taken without further notice.

- (c) Not less than Fourteen days from the date of the second reminder, a report shall be prepared for the next Council meeting recommending legal action be taken on specified assessments based on the number of years rates are outstanding as follows:-

Aged Balance	Properties description	Action to be taken
Current	Vacant	No action
	Residential	No action
	Commercial	No action
One Year	Vacant	Intention to Sell*
	Residential	Debt Collection Agency
	Commercial	Intention to Sell*
Two Years	Vacant	Intention to Sell*
	Residential	Debt Collection Agency
	Commercial	Intention to Sell*
Three Years & Over	Vacant	Intention to Sell
	Residential	Intention to Sell
	Commercial	Intention to Sell

* Judgement must be obtained prior to commencing.

- (d) The balance owing by ratepayers listed for referral to the Debt Collection Agency or listed within the Intention to Sell category shall be reported separately on the rates arrears listing reported to Council monthly.

- (e) Once Council has decided that further legal action be taken, a list of the subject ratepayers will be forwarded to Council's Debt Collection Agency.

The following procedures will subsequently be put into effect by the Debt Collection Agency:-

- (f) Letter of demands, advising the subject ratepayers that Council has instructed there agency to collect the rates arrears and that if payment is not made within 7 days, they will continue with legal action. Council will not allow payment arrangements to be made once the account has been forward to a Debt Collection Agency.
- (g) Minor Debt Claim prepared, filed and court fees paid, service arranged.
- (h) Affidavit of service returned allowing 28 days from date of service.
- (i) Forward Affidavit of Service to Court with Judgement Documents to obtain Judgement
- (j) Once a Judgement is Obtained legal action will be discontinued until the property has reached the required dates to be classified as Intention to Sell Land for Rates Arrears.

Fees relating to debt collection services will be invoiced to the landowner of the property subject to debt recovery action until Judgment is obtained, at which time the outstanding fees will be transferred to the rates system as a debt against the land.

6.3 Intention to sell

Under the Local Government Act 1995, Part 7 Section 1039 Sale of land for overdue rates, applies to an overdue rate that has remained unpaid for the following period –

- a) for a rate levied on a mining claim – 3 months;
- b) for a rate levied on vacant land or land used solely for commercial purposes for which the local government has obtained judgement – 1 year;
- c) for another rate – 3 years.

The local government may, under this division sell the land on which the rate was levied. However, the local government may not sell the land if the liability of the owner of the land to pay the overdue rate is the subject of a proceeding pending in a court. A decision to sell the land may only be made by resolution.

A report on properties listed in the 'Intention to sell land for rates arrears' category, must be referred to a Council meeting for a decision. Once Council has resolved to sell land for arrears of rates, Council must give notice to the owner of the land, each encumbrance, lessee or trustee which has given written notice to the local government of the person's interest in the land.

A local government must, as soon as practicable after it decides to sell land under this division, provide the notice of intention to sell the land and the provisions, or a general outline of the processions of section 1042 to 1047 in writing to the owner of the land, each encumbrance, lessee or trustee who has given written notice to the local government of the person's interest in the land.

The local Government must start the procedures for selling the land within the required period after the notice of intention to sell, unless the amount of all overdue rates on the land has been paid to it. Council's required period is **three (3)** months from date of the notice.

The Local Government may only end, and must end, procedures for selling the land if the amount of all overdue rates levied on the land, and all expenses incurred by it for the intended sale, are paid to it.

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Once the required period of three (3) months has lapsed, a further report is to go to a Council Meeting for consent to the time and place of the proposed auction and the recommendation on who shall hold the auction and the reserve prices.

The local government must prepare a notice containing the time and place of the proposed auction and a full description of the land which must be sent to the landowner and each encumbrance, lessee and trustee who has given written notice to the local government of the person's interest in the land.

At least **14 days but not more than 21 days** before the day of the proposed auction, the local government must-

- a) advertise the notice in a local newspaper;
- b) attach a copy of the notice to a conspicuous part of the land;
- c) provide a copy to the owner of the land and each encumbrance, lessee or trustee who has given written notice to the local government of the person's interest in the land;
- d) provide a copy in a conspicuous place at its public office; this notice may be kept on display until the day of the auction.

As stated in the Local Government Act 1993, Council may choose a reserve price of either the market value of the land or the higher of: – the amount of all overdue rates levied on the land or the unimproved value of the land.

If the reserve price is not reached at the auction, the local government may enter into negotiations with the highest bidder at the auction to sell the land by agreement. A sale of the land by agreement must be at a price greater than the highest bid for the land at the auction.

The local government must apply the proceeds of sale of the land firstly to the payment of the expenses of the sale, secondly to payment of the overdue rates for the land, thirdly to payment of other rates that may be payable to the local government by the person which was the owner of the land immediately before its sale, then payment of other amounts that may be payable to the local government by the former owner.

Any remaining money must be paid to the person who was entitled to the rents and profits of the land immediately before its sale. Any part of the proceeds that remain unclaimed for 2 years must be paid to the public trustee as unclaimed money.

Once the property has been auctioned, Council will not release any remaining money until evidence of identity from all owners is provided. Copies of identity documentation are to be witnessed and "certified as a true copy of the original which I have sighted" by a Justice of the Peace or a Commissioner of Declarations.

Any two (2) of the following:

- * Driver's Licence
- * Passport
- * Citizenship Certificate
- * Credit Card
- * Birth Certificate

Unclaimed money will be held by Council for a period of twelve months; once the period has expired Council will forward all unclaimed monies to the Queensland Public Trustee Office.

Date of adoption: 21 July 2011

Minute Number: B0103

Policy Review: 3 years or as determined by Council.