

Revenue Statement

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REVENUE STATEMENT 2023/2024

1. Objective

This statement outlines and explains the revenue raising measures adopted by the Cassowary Coast Regional Council (Council) in the preparation of its budget for the 2023/2024 financial year.

The statement has been prepared in accordance with the requirements of *Local Government Act 2009* and *Local Government Regulation 2012*.

2. Legislative Requirements

Council resolves to make and levy rates and charges for the 2023/2024 financial year pursuant to section 94 of the *Local Government Act 2009*.

Section 172 of the *Local Government Regulation 2012* provides that:

1. *The revenue statement for a local government 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 criteria used to decide the amount of the charges for the activity’s goods and services.*
2. *Also, the revenue statement for a financial year must include the following information for the financial year-*
 - (a) *an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of-*
 - i. *the rates and charges to be levied in the financial year; and*
 - ii. *the concessions for rates and charges to be granted in the financial year;*
 - (b) *whether the local government has made a resolution limiting an increase in the rates and charges.*

3. Structure of General Rating Categories

3.1 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.

For the 2023/2024 financial year Council will include rateable land in twenty-nine (29) rating categories.

In accordance with section 80 of the *Local Government Regulation 2012*, Council will use a system of differential general rating for 2023/2024 financial year.

In accordance with section 81(3) of the *Local Government Regulation 2012*, for the 2023/2024 financial year Council resolves to adopt rating categories for rateable land in the Cassowary Coast local government area (Region) and the descriptions of each of the rating categories are set out in **Table A** and detailed in Schedule 1.

In accordance with section 94(1)(a) of the *Local Government Act 2009* and section 80(1) of the *Local Government Regulation 2012*, for the 2023/2024 financial year the general rate for each rating category is fixed as set out in **Table B** and detailed in Schedule 1.

In accordance with section 77(5)(a) of the *Local Government Regulation 2012*, for the 2023/2024 financial year the minimum general rate for each rating category is fixed and set out in **Table B**.

Pursuant to section 257 of the *Local Government Act 2009* and in accordance with section 81(4) and (5) of the *Local Government Regulation 2012*, Council delegates its power to identify the rating category to which each parcel of rateable land in the Region belongs to the Chief Executive Officer (CEO).

Land use codes are recorded in the land record maintained by Council pursuant to section 154 (2) of the *Local Government Regulation 2012*.

The land use codes referred to in **Table A** are for guidance only and are detailed in Schedule 1.

TABLE A

Category	Description	Identification
1. Residential - RV <\$85,000	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of less than \$85,000, except land included in category 1A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
1A. Residential – Not Principal Place of Residence (NPPR) RV <\$85,000	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of less than \$85,000, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
2. Residential RV \$85,000 – \$124,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between \$85,000 and \$124,999, except land included in category 2A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
2A. Residential – Not Principal Place of Residence (NPPR) RV \$85,000 – \$124,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of between \$85,000 and \$124,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
3. Residential - RV \$125,000 - \$199,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between \$125,000 and \$199,999, except land included in category 3A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
3A. Residential – Not Principal Place of Residence (NPPR) RV \$125,000 - \$199,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of between \$125,000 and \$199,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.

Category	Description	Identification
4. Residential - RV \$200,000 - \$349,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between \$200,000 and \$349,999, except land included in category 4A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
4A. Residential – Not Principal Place of Residence (NPPR) RV \$200,000 - \$349,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of between \$200,000 and \$349,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
5. Residential – RV > \$349,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) greater than \$349,999, except land included in category 5A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
5A. Residential – Not Principal Place of Residence (NPPR) RV > \$349,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) greater than \$349,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
6. Residential – Multi Units (2-3)	Land used for two or three residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
7. Residential – Multi Units (4-5)	Land used for four or five residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
8. Residential Multi Units (6-7)	Land used for six or seven residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

Category	Description	Identification
9. Commercial & Other	Land located on the Australian mainland used for any of the following purposes: - (a) commercial purposes, other than land which is included in category 13; (b) tourism attraction or facility; (c) marina; (d) car park; (e) hospital or convalescent home; (f) child care facility; (g) tourism accommodation, including a motel, hotel or other facility; (h) caravan park; (i) manufactured homes; (j) electricity transformer; (k) welfare home or institution; or (l) defence force establishment.	Land with the following land uses codes: 07-27, 30, 41-47, 49, 91-92, 96-97 and 99 and as otherwise identified by the CEO.
9A. Commercial Vacant	Vacant land that is designated by Council's Planning Scheme, as follows: <u>Township Zone</u> Innisfail and Tully Local Plan <ul style="list-style-type: none"> • Central Business Precinct • Business Fringe Precinct • Business Precinct Mission Beach Local Plan <ul style="list-style-type: none"> • Business Precinct • Local Business Precinct Cardwell Local Plan <ul style="list-style-type: none"> • Business Precinct Villages Local Plan <ul style="list-style-type: none"> • Local Business Precinct 	Land with the following land use codes: 01, 04, 08, 09, 72 and as otherwise identified by the CEO.
10. Industrial	Land used for industrial purposes, except land included in category 10A, 14 or 15.	Land with the following land use codes: 28-29, 31-40 and as otherwise identified by the CEO.
10A. Industrial Vacant	Vacant land that is designated by Council's Planning Scheme, as follows: <u>Township Zone</u> Innisfail, Mission Beach, Tully, Cardwell and Villages Local Plan <ul style="list-style-type: none"> • Industry Precinct 	Land with the following land use codes: 01, 04, 08, 09, 72 and as otherwise identified by the CEO.
11. Primary Production	Land used for agricultural and/or primary production purposes.	Land with the following land use codes: 60-71, 73-89 and 93 and as otherwise identified by the CEO.

Category	Description	Identification
12. Special Uses	Land used for any of the following purposes:- (a) sporting club; (b) sporting facility; (c) religious, including a place of worship; (d) cemetery; (e) library; (f) showground; (g) racecourse; (h) airfield; (i) parks and gardens; and (j) education, including a place of instruction.	Land with the following land use codes: 48, 50-59 and as otherwise identified by the CEO.
13. Major Shopping Centre	Land used for commercial purposes where it is occupied or tenanted by:- (a) one or more department stores; or (b) a large grocery supermarket with major on-site parking facilities; or (c) a multitude of shops/offices with major on-site parking facilities.	Land with the following land use codes: 12-16 and as otherwise identified by the CEO.
14. Sugar Mills	Land used for the purposes of sugar milling and any purpose ancillary to, associated with, or connected with sugar milling.	Land with land use code 35 and as otherwise identified by the CEO.
15. Other	Land which is not otherwise categorised.	As identified by the CEO.
16. Island Resorts - A	Land situated on Dunk Island, used for, or approved for use for, the purposes of tourist accommodation or a tourist facility/attraction.	Land with the following land use codes: 18, 42 and 43 and as otherwise identified by the CEO.
17. Island Resorts – B	Land situated on Bedarra Island or Hinchinbrook Island, used for, or approved for use for, the purposes of tourist accommodation or a tourist facility/attraction.	Land with the following land use codes: 18, 42 and 43 and as otherwise identified by the CEO.
18. Harbour Industries – A	Land used, as part of a harbour, for the purposes of a bulk terminal and/or bulk transportation other than land included within category 19.	Land with land use code 39 and as otherwise identified by the CEO.
19. Harbour Industries - B	Land used, as part of a harbour, for the purposes of a bulk terminal and/or bulk transportation for mineral resources and related products.	Land with land use code 39 and as otherwise identified by the CEO.
20. Residential – Multi Units (8-9)	Land used for eight or nine residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

Category	Description	Identification
21. Residential – Multi Units (10-11)	Land used for ten or eleven residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
22. Residential Multi Units (12+)	Land used for twelve or more residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

TABLE B

Category	Rate in the Dollar	Minimum General Rate
1. Residential - RV <\$85,000	0.02003868	\$1,227
1A. Residential – RV <\$85,000 (NPPR)	0.02104061	\$1,288
2. Residential - RV \$85,000 – \$124,999	0.01502901	\$1,703
2A. Residential – RV \$85,000 – \$124,999 (NPPR)	0.01578046	\$1,788
3. Residential - RV \$125,000 - \$199,999	0.01302514	\$1,878
3A. Residential – RV \$125,000 - \$199,999 (NPPR)	0.01367640	\$1,972
4. Residential - RV \$200,000 - \$349,999	0.01202321	\$2,605
4A. Residential – RV \$200,000 - \$349,999 (NPPR)	0.01262437	\$2,735
5. Residential – RV > \$349,999	0.01102127	\$4,208
5A. Residential – RV > \$349,999 (NPPR)	0.01157234	\$4,418
6. Residential – Multi Units (2-3)	0.01502901	\$1,841
7. Residential – Multi Units (4-5)	0.01502901	\$3,681
8. Residential Multi Units (6-7)	0.01502901	\$5,337
9. Commercial	0.02278910	\$1,840
9A. Commercial Vacant	0.01790712	\$1,564
10. Industrial	0.02089232	\$1,840
10A. Industrial Vacant	0.01790712	\$1,564
11. Primary Production	0.02781654	\$1,227
12. Special Uses	0.01823128	\$1,840
13. Major Shopping Centre	0.03988092	\$18,405
14. Sugar Mills	0.15952367	\$190,693
15. Other	0.01473298	\$1,840
16. Island Resorts – A	0.04557819	\$1,840
17. Island Resorts – B	0.02278910	\$1,840
18. Harbour Industries – A	0.11394548	\$1,840
19. Harbour Industries – B	0.05697274	\$1,840
20. Residential – Multi Units (8-9)	0.01502901	\$7,117
21. Residential – Multi Units (10-11)	0.01502901	\$8,896
22. Residential – Multi Units (12+)	0.01502901	\$10,675

3.2 Limitation on increases on Rates and Charges

For the 2023/2024 financial year, Council has not made a resolution to limit increases in rates and charges.

3.3 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. Objecting to a Differential General Rate Category

4.1 - General

In accordance with section 90(2) of the *Local Government Regulation 2012* the only ground for objecting to the rating category for the land is that the owner considers the land should belong to a different rate category.

In accordance with section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take.

Cassowary Coast Regional Council will assess differential general rate objections submitted on an approved form.

Section 90(5) of the *Local Government Regulation 2012* specifies that the owner must give the objection notice within one of the following:

- (a) 30 days after the day when the rate notice was issued; or
- (b) a longer period that the local government allows.

Cassowary Coast Regional Council will only accept a differential general rate objection in the financial year for which the rates have been levied.

4.2 Principal Place of Residence Objection

Where a land owner makes an objection under section 90 of the *Local Government Regulation 2012*, who:

- (a) owns a property categorised in Differential General Rate Category 1A, 2A, 3A, 4A, and 5A; and
- (b) is using the property to provide accommodation to a member of their immediate family; and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns; or
- (d) in the case of the ownership of the residential dwelling being in a business/company name, or a superannuation name in trust, are verified as being occupied by the business owner(s) or director(s) of the property, the Council may, in its discretion, treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

5. Levy of Separate Charges

In accordance with section 94(1)(b)(iii) of the *Local Government Act* and section 103 of the *Local Government Regulation*, Council resolves to make and levy the following separate charges on all rateable land in the Region: -

- Transport Infrastructure Levy
- Environmental Management Levy

5.1 Transport Infrastructure Levy

Council will levy a separate charge on all rateable land in the Region for the purpose of transport infrastructure facilities including local road renewal, road resealing, footpath/bikeway construction and maintenance of transport infrastructure including bridges.

For the 2023/2024 financial year, the Transport Infrastructure Levy is fixed by Council at **\$160.00** per rateable assessment.

5.2 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 which will be levied on all rateable land in the Region.

The Environmental Management Services to which the levy will be utilised include:

1. Planning and Environmental Services including Planning Services and Strategic Planning; and
2. Natural Resource Management Including Pest Management, Coastal Management, Walking Tracks, and River Management; and
3. Environmental Management including nuisance management and environmental protection.; and
4. Environmental Management of historical landfill sites, and historical transfer stations, and environmental education programs.

For the 2023/2024 financial year, the Environmental Management Levy is fixed by Council at **\$237.00** per rateable assessment.

6. Levy of Special Charges

In accordance with section 94(1)(b)(i) of the *Local Government Act* and section 94 of the *Local Government Regulation*, Council resolves to adopt the overall plans and to levy the following special charges:

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.

6.1 Bilyana, Murray Upper, Kennedy, Mena Creek, and Cowley Beach Rural Fire Brigade Special Charges

Pursuant to section 94 (3) of the *Local Government Regulation 2012*, Council adopts the overall plan for the rural fire brigade special charge which applies to the rateable land identified in Appendix A – Rural Fire Brigade attached.

Council considers that each parcel of rateable land identified in Appendix A will specially benefit from the purchase and maintenance of firefighting equipment and storage facilities for each rural fire brigade because each parcel is within the identified area for which that rural fire brigade is in-charge of firefighting and fire prevention under the *Fire and Emergency Services Act 1990*.

The overall plan is as follows:

1. the service, facility or activity is rural fire services, and in particular, the purchase and maintenance of firefighting equipment and storage facilities by each rural fire brigade;
2. the rateable land to which the special charge will apply is identified in Appendix A;
3. the estimated cost to carry out the service identified in this overall plan is \$32,000;
4. the estimated time for carrying out the overall plan is by 30 June 2024.

Council resolves pursuant to section 94 (2) of the *Local Government Regulation 2012* to make and levy a special charge on all rateable land identified in the overall plan to fund the provision of rural fire fighting services for the:

1. Bilyana Rural Fire Brigade;
2. Murray Upper Rural Fire Brigade;
3. Kennedy Rural Fire Brigade;
4. Mena Creek Rural Fire Brigade; and
5. Cowley Beach Rural Fire Brigade.

A special charge of **\$20.00 per annum** per assessment will be levied for the Bilyana, Kennedy and Mena Creek Rural Fire Brigade on rateable land as identified on maps A, B and D in Appendix A for the 2023/2024 financial year.

A special charge of **\$25.00 per annum** per assessment will be levied for the Murray Upper and Cowley Beach Rural Fire Brigade on rateable land as identified on maps C and E for the 2023/2024 financial year.

7. Levy of Water Utility Charges and Policy Application

In accordance with section 94(1)(b)(ii) of the *Local Government Act* and section 99 of the *Local Government Regulation*, Council resolves to make and levy utility charges for water.

Pursuant to section 101 of the *Local Government Regulation*, Council will charge for water services using a 2-part charge. For the 2023/2024 financial year, the 2-part charge shall consist of a:

- **water access charge** which is a fixed charge for using the infrastructure that supplies water to a person who is liable to pay the charge; and
- **water consumption charge** which is a variable charge for the amount of water that is actually supplied to and used by the consumer.

7.1 Water Access Charge

1. A water access charge will be levied on all land, rateable or not, whether vacant (but not including agricultural land without a dwelling) or occupied to which Council does, or is prepared to supply water.
2. In the case of non-rateable land, Council will levy the water access charge where water services are requested by the owner or occupier of the land.
3. The apportionment of the water access charge will be on the basis of supply capacity which is available through the size of the water connection, to reflect the proportionate share of the capacity of the service being utilised.
4. Domestic properties which, because of low water pressure, require the installation of a larger than normal water access connection, will be charged the equivalent of a 20mm connection water access charge.
5. Where one lot/parcel of land has been supplied with more than one water meter, a water access charge will apply for each meter connected to the lot.
6. 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 of that Act. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:
 - (a) all lots with a water meter connected shall be charged a water access charge (based on meter size) per meter;
 - (b) all lots which do not have a Council water meter shall be charged a water access charge per lot for the equivalent of a 20mm metered connection; and
 - (c) common property is not charged a water access charge.
7. The water access charge adopted by Council for the 2023/2024 financial year is:

Water Access Charge	Charge	Water Access Charge	Charge
20mm Connection	\$539.00	80mm Connection	\$6,470.00
25mm Connection	\$808.00	100mm Connection	\$10,783.00
32mm Connection	\$1,348.00	150mm Connection	\$13,478.00
40mm Connection	\$1,618.00	Access Charge	\$539.00
50mm Connection	\$2,157.00	Unconnected – Vacant Land	\$539.00

7.2 Water Consumption Charge

1. Water consumption charges will be tiered to promote water conservation and to reflect the additional demands placed on the water infrastructure by higher water consumption.
2. For any rate assessment with more than one (1) water meter, water consumption charges will be calculated individually on the basis of water consumption measured from each water meter. The combining of the amount of water consumed from water meters on one rate assessment will not occur.
3. 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 of that Act. The basis of the water consumption charge is calculated by:
 - a. where a water meter services a number of lots, the water consumption charge will be calculated on the basis of a tier level per each individual lot; and
 - b. the water consumption charge will be levied to the property at which the water meter is connected whether it be to an individual lot or common property.
4. Where water sub-meters have been installed on each lot within a community title scheme, including the common property, Council will levy the water consumption charge for water consumed through each individual water sub-meter and will charge the common property for any additional water used.
5. In accordance with section 102 of the *Local Government Regulation 2012*, water meters are deemed to be read on 30th June and 31st December, notwithstanding that they may actually be read during a period that starts two weeks before, and ends two weeks after, either of these dates.

In addition, if a water meter is found to be malfunctioning or inoperative during any period of consumption, Council will estimate the amount of the water consumption charge on the basis of the best information that is reasonably available.

Water consumption for the 2023/2024 financial year shall be charged per kilolitre based on the following:

Tier Level	All Water Schemes
Up to 425KL	\$1.11/KL
Over 425KL	\$2.08/KL

8. For eligible entities or persons as identified in the Rating Concession Policy, the marginal water unit rate for the 2023/2024 financial year is:

Region	Marginal water unit rate
All Water Schemes	\$0.26/KL

8. Levy of Sewerage & Trade Waste Utility Charges and Policy Application

8.1 Sewerage Charges

In accordance with section 94(1)(b)(ii) of the *Local Government Act* and section 99 of the *Local Government Regulation*, Council resolves to make and levy a utility charge for sewerage services.

Sewerage charges are set to recover all of the costs associated with the provision of sewerage and waste water services provided by Council in the relevant financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operations of the sewerage system, including treatment, plant operations and capital works associated with sewerage schemes operated by Council in the Region.

1. Sewerage utility charges will be levied on land located within the following schemes:
 - Innisfail Sewerage Scheme
 - Tully & Mission Beach Sewerage Schemes
 - Port Hinchinbrook Sewerage Scheme
2. The utility charge for sewerage purposes will be levied on all land, rateable or not, whether vacant or occupied to which Council has or is prepared to connect sewerage services, on the following basis:

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

3. The utility charges for sewerage for the 2023/2024 financial year are fixed as follows:

Sewerage Charge	Innisfail Sewerage Scheme	Tully and Mission Beach Sewerage Schemes	Port Hinchinbrook Sewerage Scheme
Residential	\$1,126.00	\$1,058.00	\$1,335.00
Non-Residential	\$1,126.00	\$1,058.00	\$1,335.00
Vacant	\$1,014.00	\$953.00	\$1,202.00
Additional Pedestal	\$935.00	\$879.00	\$1,109.00

For the purpose of the calculation of utility rates and charges for sewerage for non-residential properties:

- a. Each 1.8m of urinal or part thereof shall be deemed to be one pedestal; and
- b. Each three individual wall hung urinals or part thereof shall be deemed to be one pedestal.

8.2 Sewerage Utility Charges General Policy

1. For all land uses other than vacant allotments and residential land (being single unit dwellings & multi-unit dwellings (flats)), the first pedestal will be charged a non-residential utility charge for sewerage and each additional pedestal will be charged at a lesser amount.
2. Where residential land (either 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 utility charges for sewerage applies, alters during the financial year, the utility charges for sewerage are to be apportioned from the date of connection to, or disconnection from the Council sewer scheme by determining the number of days applicable within the year.
4. In the case where the number of sewerage pedestals is unable to be determined 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 which can include a building or structure which covers more than one parcel of land, the owner must apply to Council for approval to change the utility charge for sewerage to be based on the improvement constructed 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 utility charge for sewerage will be adjusted from the date of expiry of the development approval.
7. 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 of that Act. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:
 - a. All lots classified as vacant within the sewerage scheme will be charged a vacant sewerage utility charge;
 - b. All lots classified as residential or non-residential within the sewerage scheme will be charged a residential or non-residential sewerage utility charge.

8.3 Trade Waste Charges

In accordance with section 94(1)(b)(ii) of the *Local Government Act* and section 99 of the *Local Government Regulation*, Council resolves to make and levy a utility charge for trade waste services.

1. The trade waste utility charge is set to recover the cost of liquid trade waste services which Council incurs for the treatment of trade waste discharged from premises pursuant to trade waste approvals into Council's sewerage system. The trade waste utility charge recognises that the discharge of trade waste places a significant burden on Council's sewerage system in that trade waste:
 - a. is generally of an organic strength many times that of domestic sewerage; and
 - b. often contains exotic substances, such as heavy metals, organic solvents and chlorinated organics not found in domestic sewerage.
2. The Part A trade waste utility charge as below is levied in respect of each trade waste approval associated with a premises for the discharge of the trade waste pursuant to the approval into Council's sewerage system in accordance with Council's *Trade Waste Environmental Management Plan ("TWEMP")*. The Part B trade waste utility charge as below is levied in addition to the Part A charge and will be only levied in the circumstances described below.

PART A TRADE WASTE UTILITY CHARGE

1. The Part A trade waste utility charge will be levied as a two (2) part charge for each trade waste approval associated with a premises for the discharge of trade waste into Council's sewerage system. The Part A charge comprises an annual infrastructure access charge charged for each approval, and a volumetric charge calculated by reference to the type and volume of trade waste which is discharged into Council's sewerage system.
2. The annual infrastructure access charge fixed by Council for the 2023/2024 financial year is **\$304.00**.
3. The trade waste volumetric charge (Category 1 & 2) fixed by Council for 2023/2024 financial year is **\$1.78/kl**.
4. For low strength trade waste (category 1), as that term is defined under the TWEMP, the volumetric charge will be calculated according to the TWEMP.

PART B TRADE WASTE UTILITY CHARGE

- The Part B trade waste charge is payable in addition to the Part A trade waste charge in the circumstances described below.
- For the 2023/2024 financial year, the Part B trade waste charge fixed by Council is as follows:

Scenario		Charge
1	Land generating trade waste when the application assessment by Council would otherwise require a pre-treatment device and where no pre-treatment device is installed.	\$11,059.00
2	Land generating trade waste where pre-treatment devices have been installed but Council's sewer discharge limit is exceeded due to pre-treatment non-servicing.	\$1,766.00
3	Land generating trade waste where no pre-treatment device is installed but Council considers that site specific conditions do not allow for such a device to be installed.	\$1,766.00
4	Land generating trade waste where pre-treatment device is installed but is undersized and requires:	
	(a) 550 Litre capacity assessed	\$947.00
	(b) 1000 litre capacity assessed	\$1,417.00
	(c) 2000 litre capacity assessed	\$1,706.00
5	Land generating low strength trade waste (category 1), as that term is defined under the TWEMP, with a food waste disposal unit and:	
	(a) The rated power of the motor is up to 700 watts.	\$1,668.00
	(b) The rated power of the motor is greater than 700 watts.	\$2,760.00
	(c) The waste disposal unit is a garbage grinder installed in a public or private hospital or aged care facility.	\$1,380.00

9. Levy of Waste Management Utility Charge

In accordance with section 94(1) (b) (ii) of the *Local Government Act* and section 99 of the *Local Government Regulation*, Council resolves to make and levy a utility charge for waste management services. The utility charge for waste management is levied to fund:

- refuse collection services – both residential and non-residential;
- the operation of waste management facilities, including landfills; and
- other waste management services and programmes provided by Council.

9.1 Waste Management Charge - General Policy

A utility charge will be applied for waste management services provided in the Region for residential and non-residential properties.

9.2 Waste Management Service Utility Charges

All properties within the designated refuse collection area as decided by Council will be charged a standard utility charge for waste management services. Additional services are extra services which by request, Council can provide to the property. All refuse collection services shall be charged per service.

- Standard utility charges for waste management in the Region for the 2023/2024 financial year are fixed as follows:

Service	Description	Amount per Service
Residential A	This is the utility charge for waste management for the standard refuse collection service and allows for: <ul style="list-style-type: none"> a 140/120L wet waste bin collected weekly; and a 240L dry waste bin collected fortnightly 	\$390.00

Service	Description	Amount per Service
Residential C	This is the utility charge for waste management for the standard refuse collection service and allows for: <ul style="list-style-type: none"> a 240L wet waste bin collected weekly. 	\$443.00
Non-Residential A	This is the utility charge for waste management for the standard refuse collection service and allows for: <ul style="list-style-type: none"> a 140/120L wet waste bin collected weekly; and a 240L dry waste bin collected fortnightly. 	\$390.00
Non-Residential C	This is the utility charge for waste management for the standard refuse collection service and allows for: <ul style="list-style-type: none"> a 240L wet waste bin collected weekly. 	\$443.00

2. Additional utility charges for waste management services in the Region for the 2023/2024 financial year are:

Service	Description	Amount per Service
Additional Dry Waste A	This is an additional 240L dry waste bin collected on the same day as the standard dry waste bin.	\$82.00

9.3 Waste Management Utility Charges for multiple services per week

For non-residential customers there is an option to receive multiple refuse collection services per week. The refuse collection services for the 2023/2024 financial year are:

Service	Description	Amount per Service
Non-Residential A2	This is a Non-Residential A waste management service that is collected two times per week	\$780.00
Non-Residential A3	This is a Non-Residential A waste management service that is collected three times per week	\$1,170.00
Non-Residential C2	This is a Non-Residential C waste management service that is collected two times per week	\$886.00
Non-Residential C3	This is a Non-Residential C waste management service that is collected three times per week	\$1,329.00
Additional Dry Waste A2	This is an Additional Dry Waste A waste management service that is collected two times per week	\$164.00
Additional Dry Waste A3	This is an Additional Dry Waste A waste management service that is collected three times per week	\$246.00

9.4 State Government Waste Levy

The Queensland Government introduced a waste levy for commercial operators in 2019/2020. The increase to the waste levy imposed by the State government will be charged at \$91.00 per tonne for waste disposed of to landfill for the period 1 July 2023 to 30 June 2024. This is regulated by and paid to the State government by Council based on the quantity of waste received at Council landfill sites.

The Queensland Government has committed to implementing the waste levy with no direct impact on households. Council is paid advance payments by the State to cover the cost of the levy on domestic waste going to landfills.

10. General Information

10.1 Cost-Recovery and Business (i.e. Commercial) Fees and Charges

Cost-Recovery 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 a Local Government Act;
- b. recording a change of ownership of land;
- c. giving information kept under a Local Government Act;
- d. seizing property or animals under a Local Government Act; and
- e. the performance of another responsibility imposed on the Council under the Building Act or the Plumbing and Drainage Act.

The criteria used to fix cost-recovery fees is the cost to Council for providing the service or taking the action for which the fee is charged.

Business (i.e., commercial) charges are for those services which Council provides and which are not cost-recovery fees.

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

10.2 Issue of Notices & Due Date for Payment

For section 107(1) of the *Local Government Regulation*, rates notices for the 2023/2024 financial year will be issued half-yearly.

In accordance with section 118(1) of the *Local Government Regulation*, the due date for payment of rates and charges is thirty (30) days from the date of issue of the rate notice.

Council will allow the payment of rates and charges under an approved arrangement where such arrangements meet the criteria outlined in Council's Rates Recovery Policy.

10.3 Discount

In accordance with section 130 of the *Local Government Regulation*, Council resolves that a discount of five percent (5%) will apply to general rates only where:

- a. All rates and charges are paid in full by the due date for payment, being thirty (30) days after the date of issue of the rate notice (Discount Period);
- b. All overdue rates and charges, including interest accrued thereon, have been paid in full.

To be eligible for the discount, payment must be 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.

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

1. Where mail is received in the first mail 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 the Discount Period as shown on the assessment notice. Envelopes must be held by the records staff until such time as the external auditors approve their destruction; or
2. When the rates are paid directly into Australia Post, the banking system or Bpay system on or before the last day of the Discount Period (proof required); or
3. Where a ratepayer has paid the rates prior to the last day of the Discount Period but has short paid by less than \$10.00, the ratepayer will still be entitled to the discount; or
4. Where there is an apparent accidental short payment of \$10.00 or more (ie: transposition error) of the amount due which has been paid on or before the last day of the Discount Period, the application of discount will be considered on a case-by-case basis in the following manner.
 - The ratepayer will be advised to pay the shortfall within five (5) business days. If the shortfall is paid within this period, the discount will be applied.

5. If in the opinion of Council's delegate there are exceptional circumstances which warrant the approval of allocating the discount after the due date, in circumstances other than those detailed in this clause 10.3, the Council's delegate may grant the discount amount.

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.

10.4 Interest on Overdue Rates and Charges

Pursuant to section 133 of the *Local Government Regulation 2012* the maximum interest rate that can be applied to overdue rates and charges is the prescribed rate for the days decided by the Council.

The prescribed rate, for a day, means the rate that is the sum of—

- (a) the bank bill yield rate for the day, rounded to 2 decimal places; and
- (b) 8%.

The **bank bill yield rate, for a day**, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank Australia (RBA) for the month of March in the financial year immediately before the financial year in which the day occurs.

The Bank Yield Rate as at March 2023 published by the RBA is 3.64%. The maximum interest rate that can be charged on overdue rates and charges for the 2023/2024 financial year is 11.64%.

Where a ratepayer has entered into a *formal* arrangement with Council to pay rates and charges under Council's Rates Recovery Policy, and makes payments in accordance with the arrangement, no interest will be charged.

Any interest charge of less than \$10.00 on monthly interest calculation updates will be foregone if the debt is paid within the relevant month.

10.5 Rate Concessions

Pursuant to-section 122(1) and 120(1) (a), (b) and (c) of the *Local Government Regulation*, Council resolves to grant the following concessions in accordance with its Rating Concessions Policy for stated ratepayers or ratepayers who are members of a stated class of ratepayers who are eligible including:

- a. Pensioners;
- b. Not for Profit Community Organisations;
- c. Consumers using home dialysis machines;
- d. Consumers with excess water consumption because of an undetected concealed water leak.

Ratepayers seeking a concession are required to make a written application to Council in the way specified in the Rates Concession Policy.

Council may, at its discretion, request further information to determine the eligibility of the ratepayer for the concession.

10.6 Refunds of Rates and Charges Payments

Council will only refund payments of rates and charges if the land record shows that the ratepayer has a credit balance.

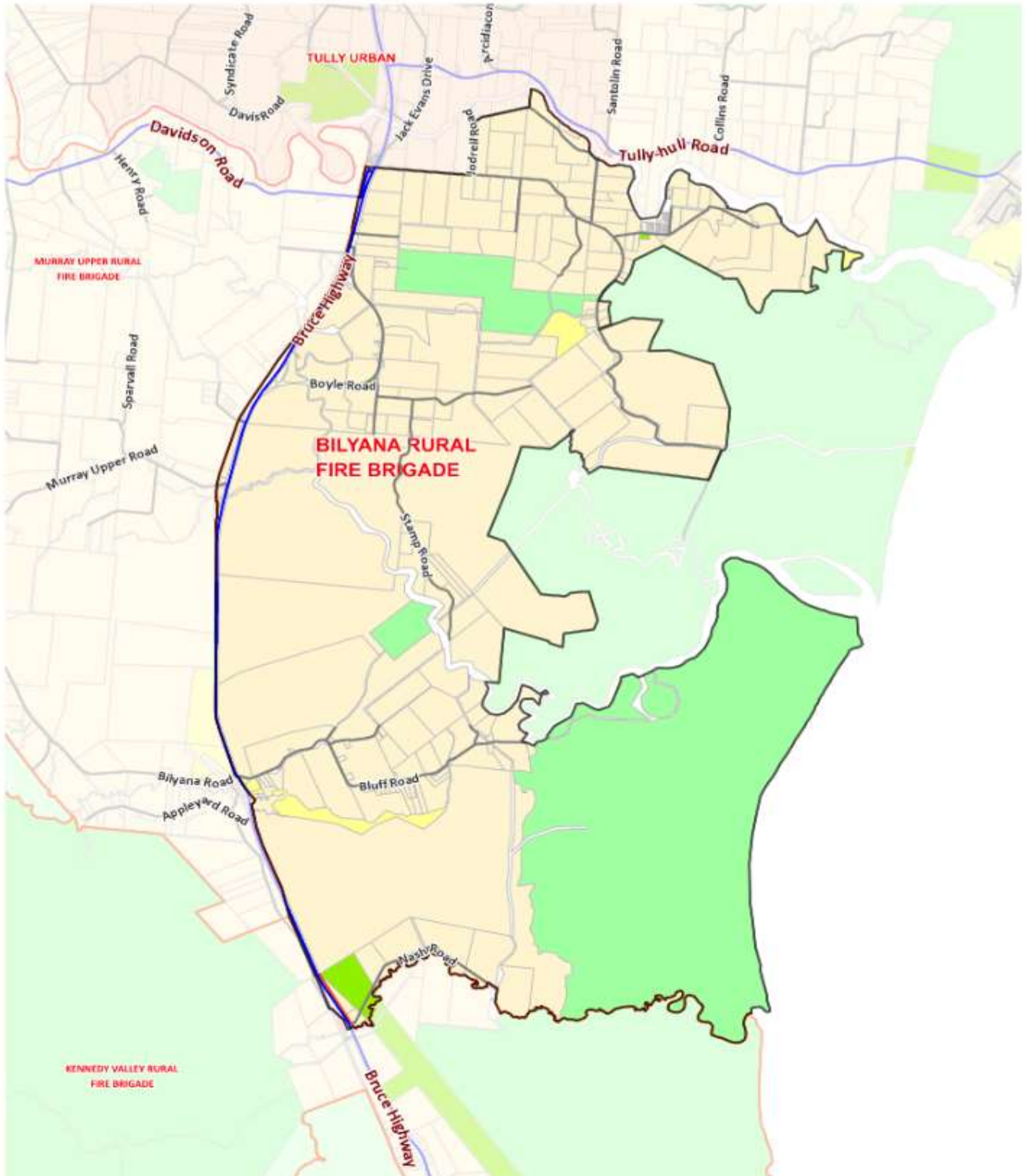
If an administration error has occurred and a refund may be due, Council will only consider making a refund where it is established that the error occurred not more than six (6) years prior to the date of the request for refund.

Schedule 1 – Land Use Codes

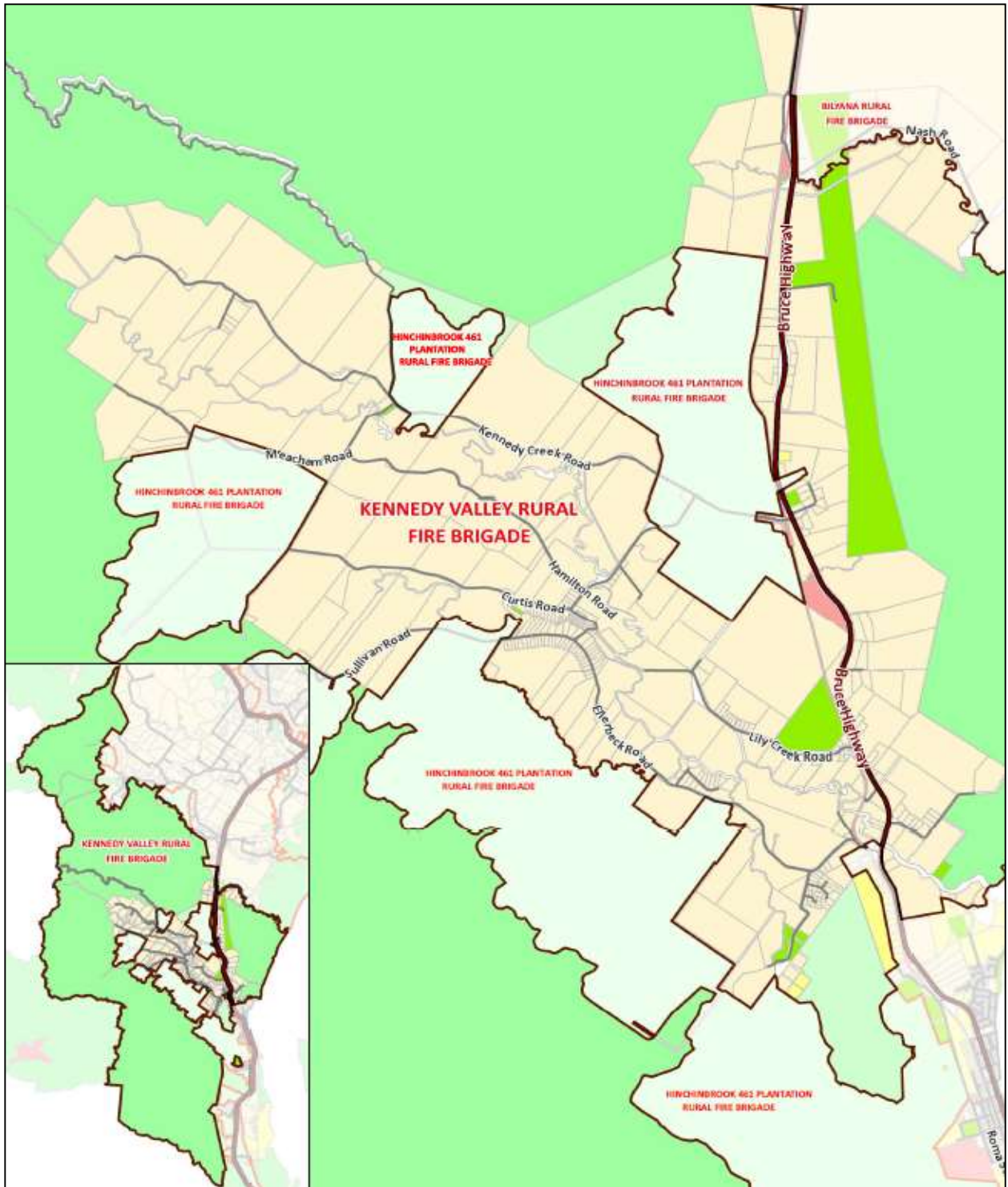
Urban Land use	Transport & Storage	Sheep Grazing	General
1 Vacant Urban Land <4000 m2	28 W'House & Bulk Stores	60 Sheep Grz- dry	96 Public hospital
Residential	29 Transport terminal	61 Sheep breeding	97 Welfare home/institution
2 Single unit dwelling <4000 m2	30 Service station	62 Not used	98 Secondary code only (if exclusive use is single dwelling or farming)
3 Multi- unit dwelling (Flats)	31 Oil depot & refinery	63 Not used	
4 Large Home site - vac => 4000 m2	32 Wharves	Cattle Grazing	99 Community Protection Centre
5 Large Home site -dwg => 4000 m2	33 Builders yard, contractors	64 Breeding	
6 Outbuildings	34 Cold stores- ice works	65 Breeding & Fattening	
7 Guest house/private hotel	Industrial	66 Fattening	
8 Building units Primary use only	35 General industry	67 Goats	
9 Group Title Primary use only	36 Light industry	Dairy Cattle	
	37 Noxious / offensive industry (include Abattoir)	68 Milk- Quota	
	38 Advertising- Hoarding	69 Milk- No quota	
	39 Harbour Industries	70 Cream	
Retail Business/ Comm	40 Extractive	Agricultural	
10 Comb. multi dwg & shops	Special Uses	71 Oil seed	
11 Shop single	41 Child care ex k/garten	72 Subdivided land - (LG rates valuation discount)	
12 Shops- group (More than 6 shops)	42 Hotel/tavern	73 Grains	
13 Shopping group (2 to 6 shops)	43 Motel	74 Turf Fams	
14 Shops- main retail (Central Business Dist)	44 Nurseries (Plants)	75 Sugar cane	
15 Shops- Second retail (Fringe central business presence of service ind)	45 Theatres cinemas	76 Tobacco	
16 Drive in shopping centre	46 Drive-in Theatre	77 Cotton	
17 Restaurant	47 Licensed club	78 Rice	
18 Special tourist attraction	48 Sportsclubs/facilities	79 Orchards	
19 Walkway	49 Caravan parks	80 Tropical fruits	
20 Marina	50 Other clubs (Non business)	81 Pineapples	
21 Residential Institution (Non-medical care)	Special Uses	82 Vineyards	
22 Car parks	51 Religious	83 Small Crops & fodder Irrig	
23 Retail Warehouse	52 Cemeteries (Include crematoria)	84 Small crops & fodder – non irrig	
24 Sales area outdoors (Dealers - boats, cars,etc.)	53 Secondary code only – Cwth Govt	Other Rural Uses	
25 Professional offices	54 Secondary code only – State Gov	85 Pigs	
26 Funeral parlours	55 Library	86 Horses	
27 Hospitals, conv homes (Medical care)(Private)	56 S/Gnd, R/course, Airfield	87 Poultry	
	57 Parks, gardens	88 Forestry & Logs	
	58 Educational include K/gtn	89 Animal Special	
	59 Secondary code only – Local Govt	90 Stratum (secondary code only)	
		91 Utilities	
		92 Defence Force Estab	
		93 Peanuts	
		94 Vacant rural land (Excl 01 & 04)	
		95 Reservoir, dams, bores	

Appendix A - Rural Fire Brigade - Benefited Areas

Map A - Bilyana Rural Fire Brigade area



Map B - Kennedy Rural Fire Brigade area



Map C - Murray Upper Rural Fire Brigade area



Map D - Mena Creek Rural Fire Brigade area



Map E – Cowley Beach Rural Fire Brigade area

