

# **CASSOWARY COAST REGIONAL COUNCIL**

## **REVENUE STATEMENT - 2014/2015**

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# REVENUE STATEMENT 2014/2015

## 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 2014/2015 financial year.

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

## 2. LEGISLATIVE REQUIREMENTS

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. 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.

For the 2014/15 financial year, Council will include rateable land in eighteen (18) rating categories.

In accordance with section 80 of the *Local Government Regulation*, Cassowary Coast Regional Council will use a system of differential general rating for 2014/2015 financial year.

In accordance with section 81(3) of the *Local Government Regulation*, for the 2014/15 financial year the rating categories of rateable land and a description of each of the rating categories are set out in **Table A**.

In accordance with section 94(1)(a) of the *Local Government Act* and section 80(1) of the *Local Government Regulation*, for the 2014/15 financial year the general rate for each rating category is set out in **Column 1**, of **Table B**.

In accordance with section 77(5)(a) of the *Local Government Regulation*, for the 2014/15 financial year the minimum general rate for each rating category is set out, **Column 2** of **Table B**.

In accordance with section 81(4) and (5) of the *Local Government Regulation*, Council delegates its power to identify the rating category to which each parcel of rateable land in the Region belongs to the CEO.

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

**TABLE A**

Category	Description	Identification (Guidance only)
1. Residential - RV <\$75,000.	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 \$75,000, except land included in category 6-8.	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 \$75,000 – \$119,999	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 \$75,000 and \$119,999, except land included in category 6-8.	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 \$120,000 - \$149,999.	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 \$120,000 - \$149,999, except land included in category 6-8.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
4. Residential - RV \$150,000 - \$299,999.	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 \$150,000 - \$299,999, except land included in category 6-8.	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 > \$299,999.	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 \$299,999, except land included in category 6-8.	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 units, including, for example, flats, town houses, guest houses and building units.	Land with land use code 03 and as otherwise identified by the CEO.

7. Residential – Multi Units (4-7)	Land used for between four and seven residential units, including, for example, flats, town houses, guest houses and building units.	Land with land use code 03 and as otherwise identified by the CEO.
8. Residential Multi Units (8+)	Land used for eight or more residential units, including, for example, flats, town houses, guest houses and building units.	Land with land use code 03 and as otherwise identified by the CEO.
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) electricity transformer; (j) welfare home or institution; or (k) 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.
10. Industrial	Land used for industrial purposes, except land included in category 14 or 15.	Land with the following land use codes: 28-29, 31-40 and as 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.
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) educational, including a place of instruction.	Land with the following land use codes: 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 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 store; 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: 13-16 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. Harbour Industries	Land used for the purposes of a bulk terminal and/or bulk transportation as part of a harbour	Land with land use code 39 and as otherwise identified by the CEO.
16. Island Resorts - A	Land situated on Dunk Island, used 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 Hichinbrook Island, used 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. Other	Land which is not otherwise categorized.	As identified by the CEO.

**TABLE B**

	Rate in the Dollar	Minimum General Rate
1. Residential - RV <\$75,000.	\$0.018726	\$1,084
2. Residential - RV \$75,000 – \$119,999	\$0.014045	\$1,404
3. Residential - RV \$120,000 - \$149,999	\$0.011985	\$1,686
4. Residential - RV \$150,000 - \$299,999	\$0.011797	\$1,798
5. Residential – RV > \$299,999	\$0.010674	\$3,540
6. Residential – Multi Units (2-3)	\$0.015162	\$1,626
7. Residential – Multi Units (4-7)	\$0.015602	\$3,254
8. Residential Multi Units (8+)	\$0.026244	\$4,336
9. Commercial & Other	\$0.018496	\$1,626
10. Industrial	\$0.013339	\$1,626
11. Primary Production	\$0.036966	\$1,084
12. Special Uses	\$0.015282	\$1,626
13. Major Shopping Centre	\$0.029444	\$11,556
14. Sugar Mills	\$0.136897	\$119,641
15. Harbour Industries	\$0.084062	\$92,370
16. Island Resorts – A	\$0.033360	\$5,878
17. Island Resorts – B	\$0.028310	\$5,344
18. Other	\$0.013649	\$1,626

#### **4.2 Limitation on increases on Rates and Charges**

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

#### **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 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 levies the following separate charges on every rateable assessment in the Region:-

- Transport Infrastructure Levy
- Environmental Management Levy

##### **4.4.1 Transport Infrastructure Levy**

Council will levy a separate charge for the development of transport infrastructure provided by Council. Transport infrastructure which will be in part funded by the revenue generated by the transport infrastructure separate charge includes:-

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

For the 2014/15 financial year, the Transport Infrastructure Levy will be **\$115.00** per rateable assessment.

##### **4.4.2 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.

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

1. Planning and Environmental Services including the development of the new Town Planning Scheme;
2. Natural Resource Management Including Pest Management and Shire Foreshore Management; and
3. Operation of waste transfer stations including waste disposal; and
4. Environmental Protection Operations Including Environmental Licenses.

For the 2014/15 financial year, the Environmental Management Levy will be **\$177.50** per rateable assessment.

#### **4.5 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 will levy the following special charges:-

- Crossan Road Construction charge; and
- Bilyana, Murray Upper, Kennedy and Mena Creek Rural Fire Brigade charges.

For each special charge, Council will:-

- identify the rateable land to which the special rate or charges apply and
- state 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

#### **4.5.1 Crossan Road Construction Special Charges**

Council construction works for Crossan Road occurred during 2011/2012 financial year. The cost of carrying out the works was approximately \$154,000.

Council considers that all the land described below specially benefits from the said works.

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

A special charge of **\$1,000 per annum** per lot is to be levied for the 2014/15 financial year.

The overall plan for the charge is that which was adopted at Council's Budget meeting for the 2011/12 financial year.

The annual implementation plan is to continue to recoup the cost of carrying out the works.

#### **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

#### **4.5.2 Bilyana, Murray Upper, Kennedy and Mena Creek Rural Fire Brigade Special Charges**

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
4. Mena Creek Rural Fire Brigade

Council considers that each parcel of rateable land within these areas will specially benefit from the purchase and maintenance of fire fighting equipment 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 Emergency Services Act 1990*.

A special charge of **\$20.00 per annum** per assessment will be levied on Bilyana, Kennedy and Mena Creek Rural Fire Brigade for the 2014/2015 financial year.

A special charge of **\$25.00 per annum** per assessment will be levied on Murray Upper Rural Fire Brigade for the 2014/2015 financial year.

The overall plan for the charge is as follows:-

1. the service, facility or activity is the funding of rural fire services, and in particular, the purchase and maintenance of fire fighting equipment and storage facilities by each Rural Fire Brigade;
2. the rateable land to which the charge will be applied is each parcel of rateable land in the aforementioned declared areas;
3. the estimated cost of carrying out the services is \$20,760;
4. the estimated time for carrying out the overall plan is by 30 June 2015.

#### **4.6 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 will levy water charges.

For section 101 of the *Local Government Regulation*, Council shall charge for water services using a 2-part charge. For the 2014/15 financial year, the 2-part charge shall consist of a:-

- **water access charge** which seeks to recoup the fixed costs of providing the water supply; and
- **water consumption charge** which seek to covers the variable costs of supplying water to consumers (e.g. electricity, chemicals).

##### **4.6.1 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.
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 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.
4. 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;
5. 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:-
  - (a) all lots with a meter connected shall be charged an access charge (based on meter size) per meter;
  - (b) all lots which do not have a Council 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.
6. The water access charge for 2014/2015 shall be:

Water Access Charge	Charge
20mm Connection	\$435.00
25mm Connection	\$653.00
32mm Connection	\$1088.00
40mm Connection	\$1305.00
50mm Connection	\$1740.00
80mm Connection	\$5220.00
100mm Connection	\$8700.00
150mm Connection	\$10875.00
Access Charge	\$435.00
Unconnected – Vacant Land	\$435.00

#### **4.6.2 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 any rate assessment with more than one (1) meter; consumption charges shall be calculated individually on the basis of water consumption of each meter. The combining of consumption from 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. The basis of the water usage charge will be calculated by:-
  - (a) where a water meter services a number of lots, the water consumption charge will be calculated on the basis of tier level per each individual lot; and

- (b) The water consumption charge will be levied to the property to which the meter is connected whether it be to an individual lot or common property.
4. 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.
  5. In accordance with section 102 of the *Local Government Regulation 2012*, water meters are deemed to be read on 30<sup>th</sup> June and 31<sup>st</sup> 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.
  6. Water consumption for 2014/2015 shall be charged based on the following:

Northern Region:

Tier Level	Charge per Kilolitre
Up to 500KL	\$0.80/KL
Over 500KL	\$1.60/KL

Southern Region:

Tier Level	Charge per Kilolitre
Up to 500KL	\$0.47/KL
Between 501KL and 1000KL	\$1.35/KL
Over 1000KL	\$1.60/KL

7. For the purposes of use in the Water Consumption Concession Policy the marginal water unit rate for 2014/2015 will be:

Region	Marginal water unit rate
Northern region	\$0.26/KL
Southern region	\$0.17/KL

## 4.7 Levy of Sewerage & Trade Waste Utility Charges and Policy Application

### 4.7.1 Sewerage Charges

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

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.

1. Sewerage utility charges will be levied in the declared precincts of:
  - Innisfail Sewerage Scheme
  - Tully & Mission Beach Sewerage Schemes

2. The Sewerage utility charge will be levied on all land whether vacant or occupied to which 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 allotment
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 an additional charge for each additional pedestal or urinal

3. The sewerage charges for 2014/2015 will be:-

Sewerage Charge	Innisfail Sewerage Scheme	Tully and Mission Beach Sewerage Schemes
Residential	\$930.00	\$815.00
Commercial	\$930.00	\$815.00
Vacant	\$744.00	\$652.00
Additional Pedestal	\$744.00	\$652.00

#### **4.7.2 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 commercial charge 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 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. 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 vacant charge.
  - b. All lots classified as residential within the Sewerage precinct shall be charged a sewerage residential charge.

#### 4.7.3 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 will levy a utility charge for trade waste services.

1. The trade waste charge will be set to recover the cost of liquid trade waste services which Council provides to registered trade waste generators. The charge recognizes that 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 charge shall be levied on all trade waste generators in the local government area in accordance with Council's *Trade Waste Environmental Management Plan ("TWEMP")*. The Part B trade waste charge shall be levied in addition to the Part A charge and shall be only levied in the circumstances described below.

#### PART A CHARGE

1. The Part A charge shall be levied as a two (2) part charge on all trade waste generators. There shall be an access fee charged uniformly and a volumetric fee calculated by reference to the type and volume of trade waste which is discharged into Council's sewerage system.
2. The access fee for the 2014/15 financial year shall be **\$268**.
3. For low strength trade waste (category 1), as that term is defined under the TWEMP, the volumetric charge shall be calculated according to the following formula:

**Volumetric Charge** =  $((\text{Metered Water Consumption in 6 months} - \text{Pedestal allowance}/6\text{mth} \times \text{No. of pedestals}) \times \text{Industry Discharge Factor}) \times \$\text{rate}/\text{kL}$ .

**Pedestal Allowance:** 138kL/pedestal/annum; and

**Industry Discharge Factors:** is according to Table A in the TWEMP.

4. For high strength trade waste (category 2), as that term is defined under the TWEMP, the volumetric charge for the 2014/15 financial year shall be calculated according to the following formula:-

**Volumetric Charge** =  $Qa + Qx1n1/1000 + Qx2n2 /1000$

Where:

**C** is the total 6mth charge (\$)

**Q** is the total 6mth discharge volume (kL)

**a** is the unit charge for volume (\$/kL)

**x1, x2** are the average concentrations of pollutants N1, N2 (mg/l)  
**n1, n2** are the unit charges for pollutants N1, N2 (\$/kg)  
**N1, N2** are the pollutants to be charged for.

- For trade waste generators generating category 2 waste, the TWEMP requires the installation of effluent meters to measure the volume of trade waste being discharged into the sewerage system.

#### **PART B - CHARGE**

- The Part B charge shall be levied in addition to the Part A charge in the circumstances described below.
- For the 2014/15 financial year, the Part B charge shall be as follows:-

Scenario	Charge
Land generating trade waste where no pre-treatment devices are installed.	\$9050.00
Land generating trade waste where pre-treatment devices have been installed but Council's sewer discharge limit is exceeded.	\$2890.00
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.	\$2890.00
Land generating trade waste where pre-treatment device is installed but is undersized and requires:-	
(a) 550 Litre capacity accessed	\$775.00
(b) 1000 litre capacity accessed	\$1160.00
(c) 2000 litre capacity accessed	\$1395.00
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.	\$1415.00
(b) The rated power of the motor is greater than 700 watts.	\$2830.00
(c) The waste disposal unit is a garbage grinder installed in a public or private hospital or aged care facility.	\$1065.00

#### **4.8 Levy of Waste Management 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 will levy waste management charges as follow:

The waste management charge is intended to fund:-

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

#### 4.8.1 Waste Management 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.

#### 4.8.2 Northern Region

For properties in the Northern Region, the waste management utility charge shall be levied as follows:-

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. Waste Management - Refuse Separated (non commercial)
  - b. Waste Management - Refuse Non-Separated (non commercial)
  - c. Waste Management - Refuse Separated (commercial)
  - d. Waste Management - Refuse 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 waste management charges for the Northern Region for 2014/2015 shall be:-

Charge per Service	Amount
Waste Management - Refuse Separated (non commercial)	\$330.00
Waste Management - Refuse Separated (commercial)	\$330.00
Waste Management - Refuse Non-Separated (non-commercial)	\$410.00
Waste Management - Refuse Non-Separated (commercial)	\$410.00

#### 4.8.3 Southern Region

For properties in the Southern Region, the waste management utility charge shall be levied as follows:-

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 waste management charges for the Southern Region for 2014/2015 shall be:

Charge per Service	Amount
Waste Management - Domestic	\$296.00
Waste Management - Commercial (1 Service/Week)	\$296.00
Waste Management - Commercial (2 Service/Week)	\$592.00
Waste Management - Commercial (3 Service/Week)	\$888.00
Waste Management - Industrial Farm Service	\$92.00

#### 4.9 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 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 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

#### 4.10 Issue of Notices & Due Date for Payment

For section 107(1) of the *Local Government Regulation*, rates notices for the 2014/2015 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.

#### 4.11 Discount

In accordance with section 130 of the *Local Government Regulation*, Council has determined that a discount of fifteen percent (15%) 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; and
- (b) all overdue rates and charges, including interest accrued thereon, have been paid in full.

In order 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.

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; or
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); or
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.

#### **4.12 Interest on Overdue Rates and Charges**

In accordance with section 133 of the *Local Government Regulation*, Council has determined that interest is payable on overdue rates and charges:-

- (a) at a percentage of 11% per annum calculated on daily rests and as compound interest; and
- (b) from the day rates and charges become overdue.

Where a ratepayer has entered into a formal arrangement to pay rates and charges under Council's Rates Recovery Policy, no interest will be charged.

Any interest charge of less than \$10.00 on monthly calculation updates will be foregone if the debt has been paid within the period of the interest run.

#### **4.13 Rate Concessions**

In accordance with section 122(1) of the *Local Government Regulation*, Council will grant the following concessions:-

- (a) Pensioner Concession – see Appendix A;
- (b) Not for Profit Organization Concession – See Appendix B; and
- (c) Water Consumption Concession – See Appendix C.

Council will allow the payment of rates & charges via a formal, general or informal arrangement where such arrangement meets the criteria outlined in Council's Rates Recovery Policy.



## 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 (include abattoirs)	70 Cream
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 irrigated
11 Shop single	49 Caravan Parks	84 small crops & fodder non irrigation
12 Shops -group (more than 6 shops)	50 Other clubs (non business)	
13 Shopping group(2-6 shops)	SPECIAL USES	
14 Shops - main retail (CBD)		
15 Shops - second retail (fringe central business presence of service industry)	51 Religious	OTHER RURAL USES
16 Drive in shopping centre	52 Cemeteries (include crematoria)	
17 Restaurant	53 Not allocated	85 Pigs
18 Special tourist attractions	54 State Govt	86 Horses
19 Skyways	55 Library	87 Poultry
20 Marina	56 Showgrnds, R/course, airfield	88 Forestry & Logs
21 Residential Institution (non medical care)	57 Parks and gardens	89 Animal Special
22 Car Parks	58 Educational include k'garten	90 not allocated
23 Retail warehouse	59 public Schools/Local Government	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 (medical care/private)	60 Sheep grazing - dry	95 Reservoir, dam & bore
	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 - Council Pension Concession Policy



### CASSOWARY COAST REGIONAL COUNCIL

#### POLICY

#### Council Pension Concession Policy

**1. Authority**

*Local Government Regulation 2012, Chapter 4, 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).
- 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 1 July in any year, Council must receive applications no later than 30 June. To receive concession in the second rating period commencing 1 January in any year Council must receive the application no later than 31 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: 8 July 2014

Policy Review: 3 years or as determined by Council

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



### CASSOWARY COAST REGIONAL COUNCIL

#### POLICY

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

##### Policy Number:

**1. Authority**

*Local Government Regulation 2012, Chapter 4, 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:

- i. A not for profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
- ii. 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
- iii. 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
- iv. 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:

- a. Operate within the boundaries of the Cassowary Coast Regional Council;
- b. Own/ lease and occupy the land on which general rates are being levied and the rates notice issued in the organisation’s name;
- c. Not utilise gaming machines to raise revenue;
- d. 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);
- e. Meet the definition of a category 1, 2, 3 or 4 not for profit community, recreation and sporting organisation;
- f. 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:
  - i. 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.
  - ii. 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.
  - iii. 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.
- 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 credited to the rates notice of the successful organisations in sufficient time for the rates due to be paid prior to close of discount.

Date of adoption: 8 July 2014

Policy Review: 3 years or as determined by Council

## Appendix C - Remission of Rates- Water Consumption Concession Policy



### CASSOWARY COAST REGIONAL COUNCIL

#### POLICY

#### Water Consumption Concession Policy

##### Policy Number:

**1. Authority**

*Local Government Regulation 2012, Chapter 4, Part 10 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 to 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.

- a. Total water consumption during the period when the concealed leak became evident.
- b. Less average water consumption (2 years prior).
- c. Equals additional water usage.
- d. The marginal water unit rate is applied to the additional water usage to calculate the marginal fees payable.
- e. The difference between the approved water charges and the marginal fees payable represents the concession.

Date of adoption: 8 July 2014

Policy Review: 3 years or as determined by Council.