

3.11. REVENUE STATEMENT AND RATES AND CHARGES FOR THE 2016/17 FINANCIAL YEAR

GENERAL MANAGER Darryl Crees, General Manager Corporate Services
DEPARTMENT Corporate Services

RECOMMENDATION

1. That Council resolves pursuant to chapter 4, part 3 of the *Local Government Act 2009* and chapter 5, part 2 division 3 of the *Local Government Regulation 2012* to adopt the attached Revenue Statement for the 2016/17 financial year.
2. That Council resolves pursuant to chapter 4 of the *Local Government Regulation 2012* to adopt the recommendations contained in the attached Rates and Charges for the 2016/17 financial year, and included with the minutes.

ATTACHMENTS

- Attachment 1 - Revenue Statement for the 2016/17 financial year
Attachment 2 - Rates and Charges for the 2016/17 financial year

4 - Residential	Residential properties with a valuation from \$1,000,001 to \$1,300,000.
5 - Residential	Residential properties with a valuation from \$1,300,001 to \$2,000,000.
6 - Residential	Residential properties with a valuation greater than \$2,000,000.
7 - Residential	Residential properties not subject to banding.
8 - Residential	Residential properties that are building units.
9 - Residential	Multi Unit Dwellings (Flats).
10 - Residential	Residential land which is subject to section 50 of the <i>Land Valuation Act 2010</i> .
11 - Commercial	Commercial properties that are used, or capable of being used, for commercial/industrial purposes in the localities of Cooya, Mossman and other localities to the north of Mossman (excluding those properties in Categories 13 and 14).
12 – Commercial	Commercial properties that are used, or capable of being used, for commercial/industrial purposes in the localities of Port Douglas, Craiglie and other localities to the south of Craiglie (excluding those properties in Categories 13 and 14)
13 - Commercial	Properties used by Not for Profit Recreation, Sporting and Community Groups that are eligible for Rates Based Financial Assistance.
14 - Commercial	Shopping Centres with a secondary land use of Marina with a total area over 1.5ha.
15 - Rural Productive	All properties which are used predominantly for Primary Production.
16 - All Other Land	All land which is not otherwise categorized.

Council delegates to the Chief Executive Officer (CEO) the power to determine which category a particular rateable assessment should be allocated into. In this regard, the CEO will be guided by the list of land use codes set out in Schedule 1.

Further information that the CEO may utilize in this regard includes:

- The land use codes as adopted by the Department of Natural Resources and Mines for formulating Local Authority valuations;
- The current Planning Areas in the Douglas Shire Planning Scheme 2008 and the Integrated Resort Development Act 1987 (Mirage Port Douglas Scheme);
- Other such criteria as outlined within this statement and existing as at 1 July 2015.

The definitions of rateable and non-rateable land are outlined in section 93 of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* and are attached as Schedule 2.

2.3 – Limiting the increase in rates and charges

For the 2016/17 financial year, Council will not be passing any resolution (pursuant to section 116 of the *Local Government Regulation 2012*) limiting the increase in rates or charges.

3. CALCULATION OF LEVIES

3.1 PROVISIONS

- Differential General Rates will apply based on categories.
- Minimum general rates will apply.
- There will be no “rate capping” (see section 2.3 above).

3.2 APPLICATION OF GENERAL RATES BY CATEGORY

(a) RESIDENTIAL

- Category 1 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 2 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 3 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 4 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 5 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 6 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 7 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 8 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 9 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 10 A single rate in the dollar to apply to all properties included in this category with no minimum, as required under section 50 of the *Land Valuation Act 2010*.

(b) COMMERCIAL

- Category 11 A single rate in the dollar to apply to all properties included in this category with a set minimum. The minimum will not apply to properties that are subject to section 50 of the Land Valuation Act 2010.
- Category 12 A single rate in the dollar to apply to all properties included in this category with a set minimum. The minimum will not apply to properties that are subject to section 50 of the Land Valuation Act 2010.
- Category 13 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 14 A single rate in the dollar to apply to all properties included in this category with a set minimum.

(c) RURAL PRODUCTIVE

A single rate in the dollar to apply to all properties included in this category with a set minimum.

(d) All OTHER LAND

A single rate in the dollar to apply to all properties included in this category with a set minimum.

4. ISSUE OF NOTICES

The issuing of rate notices and the payment of rates is closely linked to interest charged on overdue rates.

- Notices for the 2016/17 financial year will be issued half-yearly, with water usage notices being issued three times during the year.
- The due date for payment is defined as being at least thirty-one (31) days but not more than thirty-five (35) days from the date of issue of the rate notice.
- Interest will be charged at the rate of 11% per annum calculated at compound interest at daily rests on all rates and charges which remain outstanding after expiration of the due date for payment.

5. REMISSIONS AND CONCESSIONS

5.1 LODGEMENT OF APPLICATIONS

- (a) 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.
- (b) Applications in respect of a new financial year should be submitted before the commencement of each rating period. New applications for remission received within three (3) months of the commencement of a rating period will be accepted for consideration provided the applicant meets all the criteria as at the commencement of the rating period and such remission will be effective from the beginning of that rating period and not applied retrospectively to previous rating periods. Furthermore, if an applicant meets all the criteria on multiple properties for the full rating period, remission will be applicable to one property only. Depending on the lateness of the application and processing times, the applicant may be required to pay the rates in full by the due date to ensure that interest does not apply. In such cases a credit for the amount of the remission will be placed on the applicant's rate file.
- (c) Once an application for remission is approved it shall remain in force from year to year without further renewal whilst the applicant remains owner/occupier of the property in question.
- (d) Where an applicant's circumstances alter it is incumbent upon the applicant to notify Council. Council will conduct periodic audits to verify current entitlements.

5.2 PENSIONER REMISSION

- (a) The rebate will be up to 40% of the General Rate to a maximum of \$1,350.00 per annum.
- (b) The upper limit of total remission will not exceed 5% of Council's total net general rates at which point the 40% remission is to be reduced on a pro rata basis.
- (c) Remission will apply for the full rating period (presently six months) for which the remission has been granted whether the ratepayer remains the registered owner or not.
- (d) The following guidelines apply in respect of persons applying for pensioner remission:
 - i. The applicant(s) must be the registered owner(s) of the property in respect of which remission is sought or be Life tenant(s) under a Will with responsibility to pay all rates and charges.
 - ii. Such property must be their principal place of residence.
 - iii. The applicant(s) must be the holder(s) of one of the following Queensland cards:
 - Centrelink, Pension Concession Card.
 - Department of Veterans' Affairs, Pension Concession Card.
 - Department of Veterans' Affairs, Repatriation Health Card. (Full Conditions only)
 - iv. If a pensioner becomes the owner of a new property, they must make application for remission in respect of that property.
 - v. Such remission of rates will only apply if the applicant(s) pay their rates or make an attempt to pay their rates prior to the end of the financial year for which remission is granted. An attempt to pay shall be shown by part payments being made and a payment plan with Council being entered into. Remission of rates for the first rates issue of a financial year will be granted subject to rates from that issue being paid in full prior to the end of that financial year.
- (e) Recognising that many pensioners reside some or all of the time in hospitals, nursing homes, or with family or friends for ill health reasons, 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).
- (f) Where a pensioner is receiving Council pensioner remission in respect of a property owned by that person and the person dies, Council remission will cease at the end of the rating period in which records obtained from the Department of Social Security for entitlement purposes do not match Council's Records.
- (g) Where more than one pensioner is receiving Council pensioner remission in respect of a property owned by those pensioners and one of the pensioners dies but the title hasn't been changed then the remaining pensioner(s) will receive the full Council remission.

5.5 RATES INCENTIVE FOR CONSERVATION POLICY

(a) Purpose

The purpose of this Policy is to establish the process for affording rates incentives to landholders that enter into a Conservation Agreement for a Nature Refuge under the *Nature Conservation Act 1992*.

(b) Scope

This policy applies to all land within the Council boundaries.

(c) Reference

Nature Conservation Act 1992

Where this policy is inconsistent with a previously published policy, procedure or requirement, this policy shall prevail.

(d) Definitions

Critical Habitat – as per the meaning under the *Nature Conservation Act 1992*.

(e) Policy

- i. The owner enters into an agreement preserving/conserving flora and fauna on a rateable property within the boundaries of the Council. This agreement must be bound to the property title, in perpetuity, by a Conservation Agreement for a Nature Refuge under the *Nature Conservation Act 1992*.
- ii. The rates incentive is proportionately attributed to that area of land included in an agreement.
- iii. The rates incentive will be credited to the recipient's rates notice prior to being issued.
- iv. Refund Rules;
 - Properties where more than 50% of the total area of the property is covered by a Nature Refuge Agreement under the *Nature Conservation Act 1992* are entitled to 50% of the general rate.
 - Properties where less than 50% of the total area of the property is covered by a Nature Refuge Agreement under the *Nature Conservation Act 1992* are entitled to 35% of the general rate.
- v. Any benefit provided to a landholder through the Rates Incentive for Conservation Program must be repaid to Council if the declaration of the Nature Refuge to which it relates is revoked in accordance with Section 50 of the *Nature Conservation Act 1992*.
- vi. If rates are not paid in full prior to the end of a financial year, future rates incentives will not apply until all outstanding rates are paid.

6. SPECIAL CHARGES

6.1 RURAL FIRE BRIGADES

A special charge will be levied on all rateable land within the Wonga, Thornton Peak, Daintree, Mowbray Valley and Bloomfield River Rural Fire Brigades areas (identified by the Rural Fire Service of Queensland).

Each parcel of rateable land will specially benefit to the same extent from the purchase and maintenance of equipment by each Rural Fire Brigade in the current or future 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*.

The quantum of the special charge is Mowbray Valley Rural Fire Brigade - \$40.00, Daintree Rural Fire Brigade - \$15.00, Thornton Peak Rural Fire Brigade - \$8.00, Wonga Rural Fire Brigade - \$35.00 and Bloomfield River Rural Fire Brigade - \$25.00 per rateable assessment. Revenue raised from this special charge will assist with the purchase and maintenance of equipment in the current or future financial years.

The levy will form part of the half yearly rates levy issued twice yearly.

6.2 REFUSE DISPOSAL

A special charge of \$169.36 per unit will be levied on each rateable assessment with improvements, based on the improvements on the property, (excluding properties holding Permits to Occupy on the South Arm and the Heads of the Daintree River) that do not receive the Council kerbside waste and recyclables collection service, where the occupier has been provided with an identification card to use the Cow Bay, Daintree, Killaloe and Ayton Transfer Stations free of charge for waste.

The special charge represents a contribution towards the costs associated with funding the provision, operation and maintenance of landfill refuse disposal sites including transfer stations available for general public use.

Each occupier of rateable land will specially benefit from the use of landfill and transfer stations that are available.

The levy will form part of the half yearly rates levy issued twice yearly.

7. UTILITY CHARGES

7.1 WATER – POTABLE

- (a) RESIDENTIAL and “ALL OTHER LAND” (excluding Commercial and Rural Productive)

All properties in this class of consumer receiving water from the following Water Supply Schemes and Catchments:-

Dagmar Heights;

Daintree;

Mossman/Port Douglas;

Whyanbeel; and other groundwater and run off river sources, shall be levied the following charges:-

- An access charge for all residential type improvements.
- Water usage charged at a prescribed rate.
- Water usage charges levied three times during the year.

In circumstances where improvements are built over the boundary line of two allotments and neither allotment could be sold without a boundary re-

alignment and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

Financial assistance is available to offset water usage costs for users of Home Dialysis Equipment. Written applications must be submitted to Council for approval.

(b) COMMERCIAL

All properties in this class of consumer regardless of supply scheme shall be levied the following charges:-

- An access charge per improvement.
- Water usage charged at a prescribed rate.
- Water usage charges levied three times during the year.

In circumstances where commercial/industrial improvements are built over the boundary line of two allotments and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

(c) RURAL PRODUCTIVE

All properties in this class of consumer receiving water from the following Water Supply Schemes and Catchments:-

Dagmar Heights;
Daintree;
Mossman/Port Douglas;
Whyanbeel; and other groundwater and run off river sources, shall be levied the following charges:

- An access charge for all residential type improvements.
- An access charge for all rural productive improvements with water connected.
- Water usage charged at a prescribed rate.
- Water usage charges levied three times during the year.

(d) ALL CATEGORIES

For Residential, "All Other Land", Commercial and Rural Productive where improvements are of a joint nature, water usage charges will be calculated using the water usage rate applicable to the category on which general rates are levied or would be levied if the property was rateable.

Meters shall be read on a rotational basis, three times each year.

Where residential type improvements share a meter with commercial improvements and the Department of Natural Resources and Mines land use code for that assessment is commercial, water usage charges will be levied at the commercial rate.

For Residential, "All Other Land" and Commercial properties, where improvements are built on one parcel of land any adjoining parcels with the same owners shall be rated separately for utility charges.

Not for Profit Recreation, Sporting and Community Groups that are recipients of Rates Based Financial Assistance will be charged for all water usage at a rate equivalent to the residential charge per kilolitre.

7.2 SEWERAGE

- (a) RESIDENTIAL and "ALL OTHER LAND" (excluding Commercial and Rural Productive)

A base charge will be levied for each vacant allotment, residence, flat and each strata-title unit where Council is prepared to accept sewage.

In circumstances where improvements are built over the boundary line of two allotments and neither allotment could be sold without a boundary re-alignment and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

In circumstances where pedestals/urinals are built on common property associated with Strata Title units a standard commercial charge per water closet (W.C.) will apply.

- (b) COMMERCIAL

To be charged per water closet (W.C.).

- (c) RURAL PRODUCTIVE

- i. A base charge will be levied for all residency type improvements.
- ii. A charge per water closet (W.C.) will apply for all rural productive improvements connected to the sewer.

7.3 CLEANSING

- (a) DOMESTIC CLEANSING CHARGE

A base charge will be levied for all residency type improvements.

- (b) COMMERCIAL CLEANSING CHARGE

All properties are to be charged in accordance with the adopted schedule (refer Rates and Charges).

8. FEES AND CHARGES

8.1 GENERAL COMMENTS

In general, the application of the "user pays" principle is the most acceptable methodology for applying a charge for services provided by Council. It permits a choice that can be exercised by constituents and allows increases or supports reductions in consumption in accordance with the particular preferences and tastes of the individual user. As well, equity benefits are paramount because those who do not use a particular service are not required to pay part of the cost of its supply.

Council may decide to provide subsidised services in certain instances to various disadvantaged groups and may relax or reduce user fees in those cases. Decisions to subsidise these community groups will be explicit both in terms of the groups to be subsidised and the level of subsidy to be provided.

Council's adopted Fees and Charges Schedule includes cost-recovery fees.

8.2. COST-RECOVERY FEES

Pursuant to section 97 of the *Local Government Act 2009*, Council may fix a cost-recovery fee 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" (this term is defined in the Schedule to the *Local Government Act 2009*);
- (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; or
- (e) Performing a function other than one mentioned in paragraphs (a) to (d), imposed upon Council under the Building Act 1975 or the Plumbing and Drainage Act 2002.

The cost recovery fees will not exceed the cost to Council of providing the service or taking the action for which each fee is charged.

9. POLICY FOR RATING EXEMPTIONS and ASSISTANCE

Upon receipt of a written submission Council shall:

- (a) Decide if the land is rateable land after considering section 93 of the *Local Government Act 2009*.
- (b) If the land is rateable land, consider if the land is exempt under section 73 of *Local Government Regulation 2012* or entitled to Rates Based Financial Assistance (refer 5.4).
- (c) If the land is still considered rateable after due consideration to the above, Council may grant financial relief under section 96 of the *Local Government Act 2009* and Chapter 4 Part 10 of *Local Government Regulation 2012* by way of a concession after considering the following:-
 - i. A local government may grant the concession only by-
 - A resolution granting the concession to a stated rate payer; or
 - if the resolution is a rebate of all or part of the rates or charges, or an agreement to defer payment of rates or charges, by a resolution granting the concession to a rate payer who is a member of a stated class of rate payers.

- ii. However, the only circumstances or factors justifying the exercise of the power are –
 - the land is owned or occupied by a pensioner; or
 - the land is owned by -
 - an entity whose objects do not include making a profit; or
 - an entity that provides assistance or encouragement for arts or cultural development; or
 - the payment of the rates or charges will cause the owner of land hardship; or
 - the concession will encourage the economic development of all or part of the local government area; or
 - the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained; or
 - the land is used exclusively for the purpose of a single dwelling house or farming and could be used for another purpose, including, for example, a commercial or industrial purpose; or
 - the land is subject to a GHG (greenhouse gas) tenure, mining tenement or petroleum tenure; or
 - the land is part of a parcel of land (a parcel) that has been subdivided and –
 - the person who subdivided the parcel is the owner of the land; and
 - the land is not developed land.

- (d) Not for Profit Recreation, Sporting and Community Groups may make application for financial relief or remission to be known as Rates Based Financial Assistance in accordance with the Rates Based Financial Assistance General Policy. Refer to Remissions and Concessions.

10. DEFINITIONS

For the purpose of making, levying and imposing rates and charges the terms Wonga, Thornton Peak, Daintree, Mowbray Valley and Bloomfield River Rural Fire Brigade Districts will be the areas clearly defined on those maps, the originals of which are held by Council.

- (a) For the purpose of calculating sewerage rates and charges for Commercial and Rural Productive properties:-
 - i. each 1.8m of urinal or part thereof shall be deemed to be a W.C.
 - ii. each three individual wall hung urinals or part thereof shall be deemed to be a W.C.
 - iii. each pedestal shall be deemed to be a W.C.

- (b) For the purposes of charging water usage charges for water meters read after 1 July 2015, the charge made shall be at the rate specified for the 2015/16 financial year.

For the purposes of charging water usage charges for water meters read after 1 July 2016, the charge made shall be at the rate specified for the 2016/17 financial year.

- (b) For the purposes of calculating utility charges, the term “Strata title unit” is deemed to be “each lot created pursuant to the provisions of the *Body Corporate and Community Management Act 1997*”.

11.2 COMMERCIAL

CATEGORY 11

(i) Description

Properties that are used, or capable of being used, for commercial/industrial purposes in the localities of Cooya, Mossman and other localities to the north of Mossman (excluding those properties in Commercial Categories 13 and 14).

Identification

Ordinarily properties with the following land use codes would fall within this category:-

- 07 Guest House/Private Hotel;
- 08 Building Units;
- 09 Group Titles;
- 10 Combined Multi Dwelling and Shop;
- 11 Shop - Single;
- 12 Shops - Shopping group (more than 6 shops);
- 13 Shopping group (2 to 6 shops);
- 14 Shops - Main Retail;
- 15 Shops - Secondary Retail;
- 16 Drive In Shopping Centres;
- 17 Restaurant;
- 18 Special Tourist Attraction;
- 19 Walkway;
- 20 Marina;
- 22 Car Park;
- 23 Retail Warehouse;
- 24 Sales Area Outdoor;
- 25 Offices;
- 26 Funeral Parlours;
- 27 Hospitals;
- Convallescent Homes (Medical Care) (Private);
- 28 Warehouses and Bulk Stores;
- 29 Transport Terminal;
- 30 Service Station;
- 31 Oil Depots and Refinery;
- 32 Wharves;
- 33 Builders Yard/Contractors Yard;
- 34 Cold Stores - Iceworks;
- 35 General Industry;
- 36 Light Industry;
- 37 Noxious/Offensive Industry;
- 38 Advertising - Hoarding;
- 39 Harbour Industries;
- 40 Extractive;
- 41 Child Care;
- 42 Hotel/Tavern;
- 43 Motel;
- 44 Nurseries;
- 45 Theatres and Cinemas;
- 46 Drive-In Theatres;
- 47 Licensed Clubs;
- 48 Sports Clubs/Facilities;
- 49 Caravan Parks;

- 20 Marina;
- 22 Car Park;
- 23 Retail Warehouse;
- 24 Sales Area Outdoor;
- 25 Offices;
- 26 Funeral Parlours;
- 27 Hospitals;
- Convalescent Homes (Medical Care) (Private);
- 28 Warehouses and Bulk Stores;
- 29 Transport Terminal;
- 30 Service Station;
- 31 Oil Depots and Refinery;
- 32 Wharves;
- 33 Builders Yard/Contractors Yard;
- 34 Cold Stores - Iceworks;
- 35 General Industry;
- 36 Light Industry;
- 37 Noxious/Offensive Industry;
- 38 Advertising - Hoarding;
- 39 Harbour Industries;
- 40 Extractive;
- 41 Child Care;
- 42 Hotel/Tavern;
- 43 Motel;
- 44 Nurseries;
- 45 Theatres and Cinemas;
- 46 Drive-In Theatres;
- 47 Licensed Clubs;
- 48 Sports Clubs/Facilities;
- 49 Caravan Parks;
- 50 Other Clubs
- Non-Business;
- 51 Religious;
- 52 Cemeteries (including Crematoria);
- 55 Library;
- 56 Showgrounds/Racecourses/Airfields;
- 57 Parks and Gardens;
- 58 Educational - including Kindergartens;
- 91 Transformers;
- 92 Defence Force establishments;
- 95 Reservoir, Dam, Bores;
- 96 Public Hospital;
- 97 Welfare Homes/Institutions;
- 99 Community Protection Centre.

(ii) Description

Also including the following properties where that land is included as Sub-Regional Centre, District Centre, Local Centre, Commercial and Industry Planning Areas within Cairns Plan 2009 or Commercial and Industry Planning Areas in 2006 Douglas Shire Planning Scheme.

Identification (as determined by the CEO)

Ordinarily properties with the following land use codes would fall within this category:-

- 01 Vacant urban land;

- 78 Rice;
- 79 Orchards;
- 80 Tropical Fruits;
- 81 Pineapples;
- 82 Vineyards;
- 83 Small Crops and Fodder Irrigated;
- 84 Small Crops Fodder Non-irrigated;
- 85 Pigs;
- 86 Horses;
- 87 Poultry;
- 88 Forestry and Logs;
- 89 Animals Special;
- 93 Peanuts.

11.4 ALL OTHER LAND

Description

All land which is not otherwise categorized.

Identification (as determined by the CEO)

12. SCHEDULE 2 - RATEABLE AND NON RATEABLE LAND DEFINITIONS

Rateable land is any land or building unit, in the local government area, that is not exempt from rates.

The following land is exempt from rates-

- (a) *unallocated State land within the meaning of the Land Act;*
- (b) *land that is occupied by the State or a government entity, unless*
 - (i) *the government entity is a GOC or its subsidiary (within the meaning of the Government Owned Corporations Act 1993) and the government entity is not exempt from paying rates; or*
 - (ii) *the land is leased to the State or a government entity by someone who is not the State or a government entity;*
- (c) *land in a state forest or timber reserve, other than land occupied under-*
 - (i) *an occupation permit or stock grazing permit under the Forestry Act; or*
 - (ii) *a lease under the Land Act;*
- (d) *Aboriginal land under the Aboriginal Land Act 1991 or Torres Strait Islander land under the Torres Strait Islander Land Act 1991, other than a part of the land that is used for commercial or residential purposes;*
- (e) *the following land under the Transport Infrastructure Act -*
 - (i) *strategic port land that is occupied by a port authority, the State, or a government entity;*
 - (ii) *strategic port land that is occupied by a wholly owned subsidiary of a port authority, and is used in connection with the Cairns International Airport or Mackay Airport*
 - (iii) *existing or new rail corridor land;*
 - (iv) *commercial corridor land that is not subject to a lease;*

- (f) *airport land, within the meaning of the Airport Assets (Restructuring and Disposal) Act 2008, that is used for a runway, taxiway, apron, road, vacant land, buffer zone or grass verge;*
- (g) *land that is owned or held by a local government unless the land is leased by the local government to someone other than another local government;*
- (h) *land that is-*
 - (i) *primarily used for show grounds or horse racing; and*
 - (ii) *exempted from rating by resolution of a local government;*
- (i) *land that is exempted from rating, by resolution of a local government, for charitable purposes;*
- (j) *land that is exempted from rating under-*
 - (i) *another Act; or*
 - (ii) *a regulation, for religious, charitable, educational or other public purposes.*

The following land is included in (j) (ii) above;

- (a) *land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes -*
 - (i) *religious purposes, including, for example, public worship;*
 - (ii) *the provision of education, health or community services including facilities for aged persons and persons with disabilities;*
 - (iii) *the administration of the religious entity;*
 - (iv) *housing incidental to a purpose mentioned in subparagraph (i) to (iii);*
- (b) *land vested in, or placed under the management and control of, a person under an Act for-*
 - (i) *a public purpose that is a recreational or sporting purpose; or*
 - (ii) *charitable purposes;*
- (c) *land used for the purposes of a public hospital if-*
 - (i) *the public hospital is-*
 - (A) *part of a private hospital complex; or*
 - (B) *a private and public hospital complex; and*
 - (ii) *the land used for the purpose is more than 2ha and is separated from the rest of the complex;*
- (d) *land owned by a community organisation if the land is less 20ha and is used for providing the following-*
 - (i) *accommodation associated with the protection of children;*
 - (ii) *accommodation for students;*
 - (iii) *educational, training or information services aimed at improving labour market participation or leisure opportunities;*
- (e) *land used for a cemetery.*



- (e) The Category in which your land is included was identified by Council.
- (f) The Categories of rateable land and the descriptions by which your land is categorised are contained in Council’s Revenue Statement and are also contained in the information which accompanies your rates notice.

B. MINIMUM GENERAL RATE

- 3) That pursuant to section 77 of the *Local Government Regulation 2012*, the minimums for each category appear in section A (1). In addition, no minimum will apply to land to which section 50 of the *Land Valuation Act 2010* applies.

C. SPECIAL RATES & CHARGES

- 4) That pursuant to sections 92 and 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council has resolved to raise and levy the following special charges:-

RURAL FIRE BRIGADE

The amounts set out below to be levied on each rateable assessment identified by maps marked Wonga Rural Fire Brigade, Thornton Peak Rural Fire Brigade, Daintree Rural Fire Brigade, Mowbray Valley Rural Fire Brigade and Bloomfield River Rural Fire Brigade:-

Mowbray Valley Rural Fire Brigade	\$40.00
Daintree Rural Fire Brigade	\$15.00
Thornton Peak Rural Fire Brigade	\$8.00
Wonga Rural Fire Brigade	\$35.00
Bloomfield River Rural Fire Brigade	\$25.00

REFUSE CHARGE

An amount of \$169.36 per unit to be levied on each rateable assessment with improvements, based on the improvements on the property, that does not receive Council’s Refuse Collection Service. The charge allows levied properties to dispose of 1 x 240L wheelie bin of general waste, or equivalent, per week at Council’s Transfer Stations.

	Type of Improvement	Unit
1.	Hotels	10
2.	Cafes/Restaurants	5
3.	Take Away Food Outlets	2
4.	General store/shop	2
5.	School/kindergarten/childcare facility	1
6.	Residential dwelling, including Caretaker residence	1
7.	Caravan Park/camping Ground	
	i) for every 5 sites or part thereof	1
8.	Motel/Resort Accommodation	
	i) for each unit with facilities to enable the preparation and/or cooking of food. (Examples of these facilities, which are not necessarily exhaustive, would be a combination of two or more of a sink, hotplates, microwave oven, oven etc.)	1
	ii) without facilities to enable the preparation and/or cooking of food - for every three units or part thereof	1

	Type of Improvement	Unit
9.	Holiday Cabins for every three cabins or part thereof	1
10.	Industrial/Commercial Premises (includes professional offices and industrial/commercial premises not otherwise specified in this schedule) each shop office	1

D. UTILITY CHARGES

5) That pursuant to sections 92 and 94 of the *Local Government Act 2009* and chapter 4, part 7 of the *Local Government Regulation 2012*, Council has resolved to raise and levy the following utility charges:-

CLEANSING

(a) DOMESTIC

(i) A Domestic Cleansing Charge, for the purpose of removal and disposal of refuse for the 2016/17 financial year be set at an amount of \$394.24 per service and applied in accordance with the following schedule:-

Type of Improvement	No. of Services
Residence	1
Flats (each domicile)	1
Strata Title Units	1
Boarding House/Guest House/Hostel for each four (4) persons able to be accommodated or part thereof	1

(ii) A minimum charge of one service to apply on all improved properties for refuse removal and disposal and that a minimum of one annual charge of one service be made and levied on each separate occupancy (whether occupied or vacant) within the Council solid waste area of coverage and that such charge shall apply whether or not a service is rendered, save and except that where land is for the first time built on during the year the charge shall be made from the date the structure is ready for occupancy, calculated proportionately for the unexpired part of the year.

(iii) Ratepayers may apply for an additional cleansing service and each additional service approved will attract the standard domestic cleansing charge.

(b) COMMERCIAL

This includes all land that has driveway access to the roadway on which the collection vehicle travels in the course of carrying out refuse/recycling collection on behalf of Council. The basis of assessing such charges whether such land is rateable or not shall be as follows:-

(i) In the area where the services are provided by Council's day labour force/contractor and whether or not a recycling service has been introduced, a charge of \$394.23 per annum for a weekly refuse removal service for each separate occupancy is to apply.

Type of Improvement		Minimum Number Of Cleansing Service Units
	- for every three units or part thereof	
16.	Holiday Cabins For every three cabins or part thereof	1
17.	Marinas	
	i) up to fifty berths for every two berths	1
	ii) for every additional five berths in excess of fifty berths	1
18.	Fire Stations, Ambulance Centres, Police Stations, Court Houses	
	i) Station or Centre	1
	ii) Each Officer's residence (where jointly rated with i) above)	1
19.	Post Offices	1
20.	Wrecking Yards	2
21.	Mossman Central Mill	10

SEWERAGE

Sewerage charges shall be made for the cost of supplying a service for the removal of sewage for the 2016/17 financial year in accordance with the following:-

(a) RESIDENTIAL and "ALL OTHER LAND" (excluding Commercial and Rural Productive)

- (i) A standard charge of \$823.04 to be applied for each residence, each flat and each strata title unit.
- (ii) A charge of \$655.26 to be applied to each vacant allotment.
- (iii) A standard commercial charge per W.C. will apply to properties where strata title units have pedestals/urinals servicing common property.

(b) COMMERCIAL

A standard charge of \$704.16 per W.C. to be applied in accordance with the following:-

- (i) In respect of sewered premises designed or used as boarding houses, hostels, guest houses, hotels or motels or designed or used for commercial, manufacturing, repairing, servicing, building and like industries, erected on one allotment of land, a separate charge for each W.C.
- (ii) In respect of sewered premises designed or used as boarding houses, hostels, guest houses, hotels or motels or designed or used for commercial, manufacturing, repairing, servicing, building and like industries, erected over two or more allotments of land, a separate charge for each W.C.
- (iii) In respect of sewered premises designed or used as boarding houses, hostels, guest houses, hotels or motels or designed or used for commercial, manufacturing, repairing, servicing, building and like industries, which are not connected to a sewer main, but in respect of which the Council is prepared to accept sewage, a charge shall be made in accordance with the applicable basis set out in subclause (i & ii) hereof.
- (iv) In respect of any structure, building or improvement on land exempt from rating under section 93 of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* excluding however, places of worship, a charge in

accordance with the applicable basis set out in sub-clause (i) to (iii) hereof shall be levied on the person or body, or Commonwealth or State Department at whose request the structure, building or improvement was provided with sewerage.

- (v) In respect of places of public worship and nursing homes listed under section 73 of the *Local Government Regulation 2012* a charge of 50% of the standard charge for each W.C., with the total charge being rounded up to the next full charge.
- (vi) In respect of caravan parks connected to sewer mains, a charge of 25% of the standard charge for each caravan, each tent site and each cabin without facilities, and 50% of the standard charge for each fully self-contained cabin (FSC) shall apply with the total charge being rounded up to the next full charge.
- (vii) In respect of vacant land where Council is prepared to accept sewage, a standard charge equivalent to one W.C. per allotment shall apply.
- (viii) Each residence, each flat, each strata title unit that has for the purposes of differential rating been categorised as co-existing with a commercial category a standard charge equivalent to one W.C. per improvement shall apply.
- (ix) The rating on the basis set out above to be charged from the date on which sewer connections are completed to the premises concerned. In the case of vacant land, or in the case where an owner or occupier refuses or delays permission to enter his land to complete connections, the rating be charged from the date on which connections would have been made if there was a building or improvement on the land or if the owner or occupier had not refused or delayed permission. In all those cases where the sewer connection is completed or would have been completed (as the case may be) after 1 July 2016 the rate shall be apportioned.

(c) RURAL PRODUCTIVE

A standard charge of \$823.04 to be applied in accordance with the following:-

- (i) In respect of all sewered premises designed or used for rural productive purposes, a standard charge per W.C. shall apply.
- (ii) In addition, where a residential improvement co-exists, the standard sewerage charge shall apply for each barrack, each residence, each flat, and each strata title unit and vacant allotment where Council is prepared to accept sewage.

(d) ALL CATEGORIES

In respect of sewerage for all properties the following shall apply:-

- (i) Subject to sub-clause (ii), properties and/or improvements capable of being connected to the scheme will be charged in accordance with the charges set out above.
- (ii) Council reserves the right to exempt certain properties from sewerage charges if such properties as defined by Council are not, in Council's opinion, capable of being connected within the foreseeable future.

WATER CHARGES – POTABLE

Water Charges shall be made for the purpose of supplying water for the 2014/15 financial year on the following basis:-

(a) RESIDENTIAL and “ALL OTHER LAND” (excluding Commercial and Rural Productive)

- (i) An access charge of \$274.94 shall be applied for each barrack, each residence, each flat, each strata title unit and each vacant allotment.
- (ii) In respect of all properties and/or premises at which a water meter is installed on the water service connection to such property and/or premises, water usage shall be charged at the rate of \$1.24 per kilolitre for all water passing through the water meter within the water year.

(b) COMMERCIAL

- (i) An Access Charge of \$274.94 shall be applied in accordance with the following:-
 - For each vacant allotment, each shop, each office, each school, each hotel, each motel, each club, each hospital and each other commercial/industrial improvement not otherwise specified.
 - In respect of hotels and motels, one additional access charge shall apply for every three rooms or part thereof, provided for accommodation.
 - In respect of caravan parks, one additional access charge shall apply for every three accommodation units and every six tent/van sites or part thereof.
 - For each residence, each flat, each strata title unit co-existing with commercial/industrial improvements.
- (ii) Where water is supplied through a water meter, which is not a trial water meter, all water consumed will be charged at the rate of \$1.32 per kilolitre for all water passing through the meter within the water year.

(c) RURAL PRODUCTIVE

- (i) An access charge of \$274.94 to be applied in accordance with the following:-
 - For each barrack, each residence, each flat, each strata title unit.
 - For each vacant allotment with a water meter connected.
 - For each rural productive improvement with a water meter connected.
- (ii) In respect of all properties and/or premises at which a water meter is installed on the water service connection to such property and/or premises, water usage shall be charged at the rate of \$1.24 per kilolitre for all water passing through the water meter within the water year.

(d) ALL CATEGORIES

In respect of all properties, the following shall apply:

- (i) In respect of newly subdivided vacant land, water charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Office or from the date of connection of water to the subject land, whichever date shall be the earlier.

- (ii) In respect of improvements erected during the year, water charges shall be levied proportionately for the unexpired part of the year from the date the improvement is ready for occupation, or from the date of connection of water to the subject land, whichever date shall be the earlier.
- (iii) Where residential type improvements share a meter with commercial improvements and the Department of Natural Resources and Mines land use code for that assessment is commercial, water usage charges will be levied at the commercial rate.
- (iv) Where improvements are of a joint nature, water usage charges will be calculated using the water usage rate applicable to the category on which general rates are levied or would be levied if the property were rateable.
- (v) Not for Profit Recreation, Sporting and Community Groups that are recipients of Rates Based Financial Assistance will be charged for all water usage at \$1.24 per kilolitre.
- (vi) Meters shall be read on a rotational basis three times each year.
- (vii) Accounts for water usage will be issued three times during the year.

E. ISSUE OF RATE NOTICES

- 6) (a) That all Rates and Charges made, levied and imposed for the 2016/17 financial year (other than Water Usage Charges – Potable) will be issued twice a year for the periods ending 31st December 2016 and 30th June 2017 respectively.
- (b) That Water Usage Charges – Potable imposed for the 2016/17 financial year will be issued three times a year and that Council adopts section 102(2) of the *Local Government Regulation 2012* to assist it levying these particular charges.
- (c) The due date for payment is defined as being at least thirty-one (31) days but not more than thirty-five (35) from the date of issue of the rate notice.

F. INTEREST

- 7) That pursuant to section 133 of the *Local Government Regulation 2012*, interest will be charged at the rate of 11% per annum calculated at compound interest on daily rests, on all rates and charges which remain unpaid after the expiration of the due date for payment.

G. DEFERRAL OF LIABILITY

- 8) (a) That pursuant to section 125 of the *Local Government Regulation 2012*, the amount of premium for Council agreeing to enter into arrangements to defer the payment of rates and charges is the amount equivalent to the amount of interest that would have been raised if the arrangement had not been entered into.
- (b) That a premium for allowing pensioners to accumulate rates be set at equal to the amount of interest that would have been raised if such arrangement had not been approved.

H. DEFINITIONS

- 9) (a) That for the purpose of calculation of sewerage rates and charges for Commercial properties:-
 - (i) Each 1.8m of urinal or part thereof shall be deemed to be a W.C.
 - (ii) Each three individual wall hung urinals or part thereof shall be deemed to be a W.C.
 - (iii) Each pedestal shall be deemed to be a W.C.
- (b) For the purpose of charging water usage charges for water meters read after 1 July 2016 the charge made shall be at the rate specified for the 2016/17 financial year.
- (c) That for the purpose of calculating utility charges, the term “Strata Title Unit” is deemed to be each lot created pursuant to the provisions of the Body Corporate and Community Management Act 1997.