

### 3.2. DIFFERENTIAL GENERAL RATES 2018/2019

**CHIEF EXECUTIVE OFFICER** Darryl Crees, Acting Chief Executive Officer  
**DEPARTMENT** Corporate Services

#### RECOMMENDATION

#### DIFFERENTIAL GENERAL RATES

(a) Pursuant to section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

##### CATEGORY 1 - RESIDENTIAL

###### Description

Properties used, or capable of being used, for residential purposes with a valuation from \$1 to \$250,000.

###### Identification (as determined by the CEO)

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

- 01 Vacant urban land (excluding those included in commercial categories 11 and 12);
- 02 Residential single unit dwelling - urban and rural;
- 04 Large homesite - vacant urban and rural (excluding those in category 7 and those in commercial categories 11 and 12);
- 05 Large homesite - dwelling - urban and rural; (excluding those in category 7);
- 06 Outbuildings (excluding those in category 7 and those in commercial categories 11 and 12);
- 09 Group Titles;
- 94 Vacant rural land.

##### CATEGORY 2 - RESIDENTIAL

###### Description

Properties used, or capable of being used, for residential purposes with a valuation from \$250,001 to \$500,000.

###### Identification (as determined by the CEO)

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

- 01 Vacant urban land (excluding those included in commercial categories 11 and 12);
- 02 Residential single unit dwelling - urban and rural;
- 04 Large homesite - vacant urban and rural (excluding those in category 7 and those in commercial categories 11 and 12);
- 05 Large homesite - dwelling - urban and rural; (excluding those in category 7);
- 06 Outbuildings (excluding those in category 7 and those in commercial categories 11 and 12);
- 09 Group Titles;
- 94 Vacant rural land.

### CATEGORY 3 - RESIDENTIAL

#### Description

Properties used, or capable of being used, for residential purposes with a valuation from \$500,001 to \$1,000,000.

#### Identification (as determined by the CEO)

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

- 01 Vacant urban land (excluding those included in commercial categories 11 and 12);
- 02 Residential single unit dwelling - urban and rural;
- 04 Large homesite - vacant urban and rural (excluding those in category 7 and those in commercial categories 11 and 12);
- 05 Large homesite - dwelling - urban and rural; (excluding those in category 7);
- 06 Outbuildings (excluding those in category 7 and those in commercial categories 11 and 12);
- 09 Group Titles;
- 94 Vacant rural land.

### CATEGORY 4 - RESIDENTIAL

#### Description

Properties used, or capable of being used, for residential purposes with a valuation from \$1,000,001 to \$1,300,000.

#### Identification (as determined by the CEO)

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

- 01 Vacant urban land (excluding those included in commercial categories 11 and 12);
- 02 Residential single unit dwelling - urban and rural;
- 04 Large homesite - vacant urban and rural (excluding those in category 7 and those in commercial categories 11 and 12);
- 05 Large homesite - dwelling - urban and rural; (excluding those in category 7);
- 06 Outbuildings (excluding those in category 7 and those in commercial categories 11 and 12);
- 09 Group Titles;
- 94 Vacant rural land.

### CATEGORY 5 - RESIDENTIAL

#### Description

Properties used, or capable of being used, for residential purposes with a valuation from \$1,300,001 to \$2,000,000.

#### Identification (as determined by the CEO)

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

- 01 Vacant urban land (excluding those included in commercial categories 11 and 12);
- 02 Residential single unit dwelling - urban and rural;
- 04 Large homesite - vacant urban and rural (excluding those in category 7 and those in commercial categories 11 and 12);
- 05 Large homesite - dwelling - urban and rural; (excluding those in category 7);

- 06 Outbuildings (excluding those in category 7 and those in commercial categories 11 and 12);
- 09 Group Titles;
- 94 Vacant rural land.

#### CATEGORY 6 - RESIDENTIAL

##### Description

Properties used, or capable of being used, for residential purposes with a valuation greater than \$2,000,000.

##### Identification (as determined by the CEO)

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

- 01 Vacant urban land (excluding those included in commercial categories 11 and 12);
- 02 Residential single unit dwelling - urban and rural;
- 04 Large homesite - vacant urban and rural (excluding those in category 7 and those in commercial categories 11 and 12);
- 05 Large homesite - dwelling - urban and rural; (excluding those in category 7);
- 06 Outbuildings (excluding those in category 7 and those in commercial categories 11 and 12);
- 09 Group Titles;
- 94 Vacant rural land.

#### CATEGORY 7 - RESIDENTIAL

##### (i) Description

Properties (excluding those in categories 1 to 6) where that land's Planning Area is included in the Douglas Shire Planning Scheme 2006 or the Integrated Resort Development Act 1987 (Mirage Port Douglas Scheme) as Low Density with a total land area over 10 Hectares or Residential 1 with a total land area over 0.5 Hectares or Residential 2 with a total land area over 3.5 Hectares or Residential 3 with a total land area over 0.5 Hectares or Tourist and Residential with a total land area over 0.5 Hectares or Community Facilities with a total land area over 1 Hectare.

##### Identification (as determined by the CEO)

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

- 04 Large Homesite - Vacant Urban and Rural (excluding those in commercial categories 11 and 12);
- 06 Outbuildings (excluding those in commercial category E); and

##### (ii) Description

Properties (excluding those in categories 1 to 6) where that land's Planning Area is included in the Douglas Shire Planning Scheme 2006 or the Integrated Resort Development Act 1987 (Mirage Port Douglas Scheme) as Residential 1 with a total land area over 5 Hectares or Residential 2 with a total land area over 3.5 Hectares or Residential 3 with a total land area over 1.5 Hectares or Tourist and Residential with a total land area over 0.5 Hectares or Community Facilities with a total land area over 1 Hectare.

##### Identification (as determined by the CEO)

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

05 Large Homesite – Dwelling - Urban and Rural; and

(iii) Description

As well as those properties used as Residential Institutions (non-medical care).

Identification (as determined by the CEO)

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

21 Residential Institutions (non-medical care);

CATEGORY 8 - RESIDENTIAL

Description

Properties that are used for residential purposes and the lot is part of a Community Title Scheme.

Identification (as determined by the CEO)

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

08 Building Units

CATEGORY 9 - RESIDENTIAL

Description

Properties that are used for multi residential (flats) purposes.

Identification (as determined by the CEO)

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

03 Multi Unit Dwelling (Flats)

CATEGORY 10 - RESIDENTIAL

Description

Properties that comply with section 50 of the Land Valuation Act 2010.

Identification (as determined by the CEO)

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

72 Residential land which is subject to section 50 of the Land Valuation Act 2010.

CATEGORY 11 - COMMERCIAL

(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;
- 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 Commercial and Industry Planning Areas in the Douglas Shire Planning Scheme 2006.

Identification (as determined by the CEO)

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

- 01 Vacant urban land;
- 04 Large vacant urban land;
- 06 Outbuildings;
- 09 Group Titles;
- 72 Refer to section 50 of the Land Valuation Act 2010.

CATEGORY 12 - COMMERCIAL

(i) Description

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 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;
- 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 Commercial and Industry Planning Areas in Douglas Shire Planning Scheme 2006.

Identification (as determined by the CEO)

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

- 01 Vacant urban land;
- 04 Large vacant urban land;
- 06 Outbuildings;
- 09 Group Titles;
- 72 Refer to section 50 of the Land Valuation Act 2010.

CATEGORY 13 – COMMERCIAL (Properties used by Not for Profit Recreation, Sporting and Community Groups that are eligible for Rates Based Financial Assistance).

Description

Properties in this category must qualify for rate assistance under Council's Rates Based Financial Assistance Policy.

Identification (as determined by the CEO)

Properties in this category are recipients of rate assistance under Council's Rates Based Financial Assistance Policy.

CATEGORY 14 - COMMERCIAL (Shopping Centres with a secondary land use of Marina with a total area over 1.5ha.)

Description

All properties which are predominantly used or intended for use as a Shopping Centre and Marina which:

- (a) Have an area in excess of 1.5 ha; and
- (b) Contain a building or group of buildings comprising more than six shops.

Identification (as determined by the CEO)

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

- 12 Shops - Shopping group (more than 6 shops).

CATEGORY 15 - RURAL PRODUCTIVE

Description

Properties which are used predominately for Primary Production.

Identification (as determined by the CEO)

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

- 60 Sheep Grazing - Dry;
- 61 Sheep Breeding;
- 64 Cattle Grazing - Breeding;
- 65 Cattle Breeding and Fattening;
- 66 Cattle Fattening;
- 67 Goats;
- 68 Milk - Quota;
- 69 Milk - No Quota;
- 70 Cream;
- 71 Oil Seeds;
- 73 Grains;
- 74 Turf Farms;
- 75 Sugar Cane;
- 76 Tobacco;
- 77 Cotton;
- 78 Rice;
- 79 Orchards;
- 80 Tropical Fruits;
- 81 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.

#### CATEGORY 16 - ALL OTHER LAND

Description

All land which is not otherwise categorized.

Identification (as determined by the CEO)

**(b) Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.**

**(c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:**

Table 1:

Category	Rate in the Dollar		Minimum Differential General Rate	
1 - Residential	.722241	cents in the dollar	Minimum	\$1,005
2 - Residential	.702707	cents in the dollar	Minimum	\$2,027
3 - Residential	.647642	cents in the dollar	Minimum	\$3,920
4 - Residential	.624260	cents in the dollar	Minimum	\$7,158
5 - Residential	.536818	cents in the dollar	Minimum	\$8,414
6 - Residential	.382768	cents in the dollar	Minimum	\$11,046
7 - Residential	.798921	cents in the dollar	Minimum	\$1,005
8 - Residential	1.363153	cents in the dollar	Minimum	\$1,005
9 - Residential	.974736	cents in the dollar	Minimum	\$1,507
10 - Residential	.798306	cents in the dollar	Minimum	Nil
11 - Commercial	1.046857	cents in the dollar	Minimum	\$1,035
12 - Commercial	.857750	cents in the dollar	Minimum	\$1,035
13 - Commercial	.768341	cents in the dollar	Minimum	\$1,005
14 - Commercial	4.175489	cents in the dollar	Minimum	\$292,393
15 - Rural Productive	1.139116	cents in the dollar	Minimum	\$1,035
16 - All Other Land	.768341	cents in the dollar	Minimum	\$1,005

(d) Pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2018/19 financial year on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in Column 2 of the table below:

Table 2:

<i>Column 1</i> Category	<i>Column 2</i> Percentage Increase (i.e. "the cap")
Category 15 – Rural Productive	Twenty Percent (20%)

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## EXECUTIVE SUMMARY

This report provides the recommended resolutions required in relation to the adoption of the Differential General Rates for the 2018/19 financial year.

## ATTACHMENTS

Nil