REVENUE STATEMENT

INTRODUCTION

This Revenue Statement is produced in accordance with section 104 of the Local Government Act 2009 and sections 169 and 172 of the Local Government Regulation 2012.

DIFFERENTIAL GENERAL RATING

Differential General Rating – General Comments
Council has decided that in accordance with section 81 of the Local Government Regulation 2012, differential general rates will be levied on all rateable land in the region. In Council’s opinion, differential general rating enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, Council’s objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, the differential rating categories have been determined having regard to matters such as:
- land use;
- availability of services;
- consumption of services;
- valuation; and
- income producing capacity of land.

Summary of Differential General Rating Categories and Descriptions
Refer to SECTION 1 for the full list of categories, descriptions and identification for each category.

The following categories and descriptions are to be used for rating purposes for all rateable properties:

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential A</td>
<td>Residential properties with a valuation from $1 to $500,000.</td>
</tr>
<tr>
<td>Residential B</td>
<td>Residential properties with a valuation from $500,001 to $1,000,000.</td>
</tr>
<tr>
<td>Residential C</td>
<td>Residential properties with a valuation of $1,000,001 or over.</td>
</tr>
<tr>
<td>Residential J</td>
<td>Residential properties not subject to banding.</td>
</tr>
<tr>
<td>Residential K</td>
<td>Residential properties that are building units.</td>
</tr>
<tr>
<td>Residential L</td>
<td>Multi Unit Dwellings (Flats).</td>
</tr>
<tr>
<td>Residential M</td>
<td>Residential land which is subject to section 50 of the Land Valuation Act 2010.</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
</tr>
<tr>
<td>------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Commercial B</td>
<td>Major Shopping Centres over 34,999m2 Gross Lettable Area – Retail (GLAR).</td>
</tr>
<tr>
<td>Commercial D</td>
<td>Commercial properties located within the Inner City.</td>
</tr>
<tr>
<td>Commercial E</td>
<td>Commercial properties not included in Commercial Categories B, D, F &amp; G.</td>
</tr>
<tr>
<td>Commercial F</td>
<td>Properties used by Not for Profit Recreation, Sporting and Community Groups that are eligible for Rates Based Financial Assistance.</td>
</tr>
<tr>
<td>Commercial G</td>
<td>Major Shopping Centres over 20,000m2 and less than 35,000m2 GLAR.</td>
</tr>
<tr>
<td>Rural Productive</td>
<td>All properties which are used predominantly for Primary Production.</td>
</tr>
<tr>
<td>Other Land</td>
<td>Land not included in any of the above categories.</td>
</tr>
</tbody>
</table>

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 SECTION 1.

Further information that the CEO may utilise 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 zones in CairnsPlan 2016;
- other such criteria as outlined within this statement and existing as at 1 July 2019.

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 SECTION 2.

**Limiting the Increase in Rates and Charges**
For the 2019/20 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.

**CALCULATION OF LEVIES**

**Provisions**
- differential General Rates will apply based on categories
- minimum general rates will apply
- there will be no “rate capping” (see above Limiting the Increase in Rates and Charges).

**Application of General Rates by Category**

**Residential**

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential A</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Residential B</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Residential C</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Residential J</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Residential K</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Residential L</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Residential M</td>
<td>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.</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
</tr>
<tr>
<td>--------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Commercial B</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Commercial D</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Commercial E</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Commercial F</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
<tr>
<td>Commercial G</td>
<td>A single rate in the dollar to apply to all properties included in this category with a set minimum.</td>
</tr>
</tbody>
</table>

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

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

Refer SECTION 3 for details of Rates and Charges for the 2019/20 Financial Year.

**ISSUE OF NOTICES**
All Rates and Charges made, levied and imposed for the 2019/20 financial year (other than Water Usage Charges – Potable and Water Usage Charges – Recycled) will be issued twice a year for the periods 1 July to 31 December 2019 and 1 January to 30 June 2020 respectively.

The due date for payment is defined as being at least 31 days from the date of issue of the rate notice.

Water Usage Charges – Potable and Water Usage Charges – Recycled imposed for the 2019/20 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.

The due date for payment is defined as being at least 33 days from the date of issue of the water notice.

**INTEREST**
Pursuant to section 133 of the **Local Government Regulation 2012**, interest will be charged at the prescribed rate of 9.83% 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.

The prescribed rate is the sum of –

(a) The bank bill yield rate for the day, rounded to 2 decimal places; and

(b) 8%

The bank bill yield rate, for a day, means the monthly average yield off 90-day bank accepted bills published by the Reserve Bank of Australia (RBA) for the month of March in the financial year immediately before the financial year in which the day occurs. The bank bill yield rate is available on the RBA website - [https://www.rba.gov.au/statistics/tables/xls/01hist.xls](https://www.rba.gov.au/statistics/tables/xls/01hist.xls)

**DEFERRAL OF LIABILITY**
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.

The premium for allowing pensioners to accumulate rates are set at equal to the amount of interest that would have been raised if such arrangement had not been approved.
REMISSIONS AND CONCESSIONS

Lodgement of Applications
All applications for remission must be in writing on the prescribed form and contain a signed declaration as to the accuracy of the information contained therein. All applications forms and relevant policies are available on Council’s website at www.cairns.qld.gov.au

Pensioner Remission
Applications in respect of a new financial year should be submitted before the commencement of each rating period. New applications for remission received after the commencement of a rating period will be accepted for consideration provided the applicant meets all the criteria at the time of the application and such remission will be effective from the date of the application on a pro rata basis and not applied retrospectively to previous rating periods.

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. Where an owner has multiple properties, remission will only be granted to one property only.

Where an applicant's circumstances alter it is incumbent upon the applicant to notify Council. Council will conduct periodic audits to verify current entitlements.

The rebate will be up to 40% of the General Rate to a maximum of $1,350.00 per annum.

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.

Where the remission is granted for the full rating period (presently six months) the remission remains granted whether the ratepayer remains the registered owner or not.

The following guidelines apply in respect of persons applying for pensioner remission:

- The applicant(s) must be the sole 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.

- Such property must be the principal place of residence for all applicants.

- To be entitled to Council's remission all applicant(s) MUST be the holder(s) of one of the following Queensland cards:
  - Centrelink Pensioner Concession Card
  - Department of Veterans' Affairs Pensioner Concession Card
  - Department of Veterans' Affairs Repatriation Health Card. (Full Conditions only).

- If a pensioner becomes the owner of a new property, they must make application for remission in respect of that property.

- 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 reasonable part payments being made on a regular basis. Where an attempt to pay has not occurred in a financial year, the remission already granted for that year may be revoked.

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 Human Services for entitlement purposes do not match Council’s records. When the property title is transferred under a will to a beneficiary who qualifies for Council pensioner remission, that person will be granted Council remission retrospectively to the beginning of the rating period, provided the pensioner would also have met all the relevant criteria at the commencement of such rating period.

Pensioners may be entitled to a State Government subsidy (currently 20%, up to a maximum of $200 per property per annum). Where the State Government subsidy applies, Council will remit the appropriate amount off the rate notice and claim reimbursement from the State Government.
Retirement Village Remissions
A remission will be extended to retirement villages (as classified under Land Use Code 21), where a legal entity separate to the residents is the owner and the pensioners are responsible for paying the rates, to the extent that residents of the village are pensioners.

Thirty days prior to the commencement of any rating period the owner of the land shall lodge an application for remission in the following form:
- There shall be a Declaration by the owner that pensioners resident in the complex will be given the benefit of the remission.
- A list of all residents in the village and an indication as to which of those residents are pensioners.
- Where residents are pensioners, their pension number.
- A declaration from residents or their legal representatives (where they were residents) that they received the benefit of the remission in the prior year.

A pensioner remission will then apply based on the number of dwellings occupied by pensioners as a percentage of the total number of dwellings in the village.

Rates Based Financial Assistance
Council maintains a Rates Based Financial Assistance (RBFA) Policy which allows Council to consider applications for remission of general rates, water access charges and sewerage charges from Not for Profit Recreation, Sporting and Community Groups.

To qualify for assistance, the constitution of these organisations must clearly state prohibitions on any member of the organisation making a private profit or gain, either from ongoing operations of the organisation or as a result of distribution of assets if the organisation is wound up.

Independent Rates Relief Tribunal
This policy has been adopted to provide a safety net for those ratepayers suffering genuine financial hardship.

The Independent Rate Relief Tribunal consists of a minimum of two voluntary members and two current Councillors. Voluntary appointees may come from a number of backgrounds.

The main role of the Tribunal is to recommend, in certain circumstances, the most appropriate form of assistance to those ratepayers experiencing serious hardship and, as a result, are unable to pay their rates and charges. The policy is only to apply to the principal place of residence of the ratepayer and no commercial benefit can be derived from the property. Not for Profit Recreation, Sporting and Community Groups that are already receiving Rates Based Financial Assistance or would be eligible if they did not have rates outstanding, may also apply.

Concession for Home Dialysis Policy
Financial assistance is available to offset water usage costs and the provision of additional recycling services for users of Home Dialysis Equipment. Written applications must be submitted to Cairns Regional Council for approval.

Concealed Leak Policy for Residential and Not for Profit
Financial assistance is available to offset larger than normal water accounts due to the existence of a concealed leak for residential and Not for Profit organisations. Written applications must be submitted to Cairns Regional Council for approval in line with Council’s Concealed Water Leak Policy.

SPECIAL CHARGES
Refer SECTION 3 for details of Rates and Charges for the 2019/20 Financial Year.

Holloways Beach Rock Wall Stage 1
Pursuant to section 92 of the Local Government Act 2009 and section 94 of the Local Government Regulation 2012, Council resolves to levy a Special Charge on all rateable land within the area defined on the map marked Holloways Beach Rock Wall – Stage 1 in accordance with the Overall Plan adopted by Council on 19 June 2003.

For the 2019/20 financial year, Council resolves to adopt the Annual Implementation Plan for the purpose of raising funds to repay the interest and principal on the Queensland Treasury Corporation (QTC) loan of $519,866 borrowed to cover the construction costs of the rock wall.
All land within the area receives a special benefit from the completed work. The levy is based on the requirement to service interest and principal charges associated with the loan and agreed to annually by Council.

The levy will continue for each parcel of land within the area on the map marked Holloways Beach Rock Wall - Stage 1 for a period of 20 years from 1 July 2003. The levy will form part of the half yearly rates levy issued twice yearly.

**Holloways Beach Rock Wall Stage 2A**

Pursuant to section 92 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to levy a Special Charge on all rateable land within the area defined on the map marked Holloways Beach Rock Wall – Stage 2A in accordance with the Overall Plan adopted by Council on 30 June 2004.

For the 2019/20 financial year, the Council resolves to adopt the Annual Implementation Plan for the purpose of raising funds to repay the interest and principal on the Queensland Treasury Corporation (QTC) loan of $382,189.78 borrowed to cover the construction costs of the rock wall.

All land within the area receives a special benefit from the completed work. The levy is based on the requirement to service interest and principal charges associated with the loan and agreed to annually by Council.

The levy will continue for each parcel of land within the area on the map marked Holloways Beach Rock Wall - Stage 2A for a period of 20 years from 1 July 2004. The levy will form part of the half yearly rates levy issued twice yearly.

**Holloways Beach Rock Wall Stage 2B**

Pursuant to section 92 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to levy a Special Charge on all rateable land within the area defined on the map marked Holloways Beach Rock Wall – Stage 2B in accordance with the Overall Plan adopted by Council on 30 June 2004.

For the 2019/20 financial year, Council resolves to adopt the Annual Implementation Plan for the purpose of raising funds to repay the interest and principal on the Queensland Treasury Corporation (QTC) loan of $338,369.78 borrowed to cover the construction costs of the rock wall.

All land within the area receives a special benefit from the completed work. The levy is based on the requirement to service interest and principal charges associated with the loan and agreed to annually by Council.

The levy will continue for each parcel of land within the area on the map marked Holloways Beach Rock Wall - Stage 2B for a period of 19 years from 1 July 2005. The levy will form part of the half yearly rates levy issued twice yearly.

**Bluewater Canal**

Pursuant to section 92 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to levy a special charge to cover the cost of dredging the Bluewater Canal, Half Moon Creek and the Offshore Channel in accordance with the Overall Plan adopted by Council 23 June 2014.

The special charge is to be levied pursuant to section 92 (3) (a) (b) (c) of the Act and section 94 (12) of the Regulation as the land or occupiers of the land specified below receive a special benefit from the dredging work and specifically contribute to the need for the dredging work.

For the 2019/20 financial year, Council resolves to adopt the Annual Implementation Plan for the purpose of raising funds to cover these ongoing costs.

The charge forms part of a seven-year overall plan for works undertaken by Council. The amount of revenue proposed to be collected for the 2019/20 is $629,749.

The charge will be applied to:
- land which has an immediate water frontage (other than Council lots) and is identified on the map marked Bluewater Canal (refer separate report to Council – Bluewater Canal Special Charge Report document #8068785); and
- all berths within the Bluewater and Yorkeys Knob Marinas.

The aforementioned land receives a special benefit from the dredging work.
The levy is based on the requirement to meet the ongoing costs (other than Council’s share) associated with dredging of the Canal, Half Moon Creek and Offshore Channel under Dredging and Maintenance, Bluewater Canals and Offshore Channel (2019/20 document #5676073 attachment 3).

The special charge will be levied half yearly and rates notices including the special charge issued twice yearly.

**Riverside Parade**

Pursuant to section 92 of the Local Government Act 2009 and section 94 of the Local Government Regulation 2012, Council resolves to make and levy a special charge to cover the cost of dredging of the Bluewater Canal against rateable land identified in the Overall Plan and Annual Implementation Plan adopted by Council on 3 July 2019.

The special charge will be applied to rateable land on Riverside Parade which has an immediate water frontage and is identified on the map marked Riverside Parade (refer separate report to Council – Riverside Parade - Special Charge Report document # 6068806).

The special charge is to be levied pursuant to section 92 (3) (a) (b) (c) of the Act and section 94 (12) of the Regulation as the rateable land or occupiers of the land identified below receive a special benefit from the dredging work and/or specifically contribute to the need for the dredging work.

The amount of revenue proposed to be collected for the first year of the overall plan being the 2019/20 financial year is $23,000.

The special charge is based on the estimated ongoing costs associated with dredging of the Bluewater Canal within 29 metres of the water frontage of the rateable land located on Riverside Parade.

The special charge will be levied half yearly and rates notices including the special charge issued twice yearly.

**SEPARATE CHARGES**

**Waste Levy**

Pursuant to section 92(5) of the Local Government Act 2009 and section 103 of the Local Government Regulation 2012, Council intends to levy a Separate Charge on all rateable land in its local government area to recover the costs imposed on Council’s operations through the introduction of the Queensland Government Waste Levy.

The Separate Charge will be levied in the year following the year in which the actual costs are incurred. There will be no Separate Charge levied in the 2019/20 financial year. The Separate Charge will be set having regard to the annual payment that will be made by the Queensland Government to Council pursuant to section 73D of the amended Waste Reduction and Recycling Act 2011, which must be used by Council to mitigate any direct impacts of the Waste Levy on households in Council’s local government area.

**UTILITY CHARGES**

Refer SECTION 3 for details of Rates and Charges for the 2019/20 Financial Year.

**Water Potable**

*Water Supply Schemes and Catchments*

<table>
<thead>
<tr>
<th>Babinda</th>
<th>Bessie Point</th>
<th>Goldsborough</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bartle Frere</td>
<td>Bramston Beach</td>
<td>Mirriwinni</td>
</tr>
<tr>
<td>Behana Creek</td>
<td>Copperlode Falls Dam</td>
<td>Orchid Valley/Mountain View</td>
</tr>
<tr>
<td>Bellenden Ker</td>
<td>Fishery Falls</td>
<td>Any other groundwater and run off river sources</td>
</tr>
</tbody>
</table>
Residential
All properties in this class of consumer receiving water from the above Water Supply Schemes and Catchments 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, the total land area of both allotments is less than 1190m² and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

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.

Rural Productive
All properties in this class of consumer receiving water from the above Water Supply Schemes and Catchments 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.

All Categories
For Residential, 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 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.

Water Recycled
Residential and Commercial
All properties in these classes of consumer receiving water from Council's Recycle Water Reticulation System shall be levied the following charges:
• an access charge for all residential and commercial type improvements.
• water usage charged at a prescribed rate.
• water usage charges levied three times during the year.

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

Sewerage
Residential
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, the total land area of both allotments is less than 1190m² 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 will apply.
Commercial
To be charged per water closet.

Rural Productive
- A base charge will be levied for all residency type improvements.
- A charge per water closet (WC) will apply for all rural productive improvements connected to the sewer.

Cleansing
Domestic Cleansing Charge - A base charge will be levied for all residency type improvements.

FEES AND CHARGES
Council's adopted fees and charges include a mixture of cost recovery and commercial user-pays fees. The cost-recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined with reference to the relevant legislation and where appropriate recover the cost of performing the function or service.

It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact certain fees and charges may have.

Council's Fees and Charges Register contains full details of fees and charges adopted by Council and is available on council's website.

Cost Recovery Fees
Fees associated with cost-recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the fee where Council considers that it would not be reasonable to charge the full cost.

Business Activity Fees
In relation to fees associated with Councils commercialised business activities, Council has developed a system of full cost pricing as its vehicle for service delivery and the setting of user fees and charges. All direct and indirect costs involved in providing the services will be reflected in the price charged for each service. Overheads, which are not incurred in the cost centre providing the service but which are necessary for the service to be provided, are a component of the full cost of providing services and will be allocated to the service area in an appropriate way.

POLICY FOR RATING EXEMPTIONS
Upon receipt of a written submission Council shall:
- Decide if the land is rateable land after considering section 93 of the Local Government Act 2009.
- If the land is rateable land, consider if the land is exempt under section 73 of Local Government Regulation 2012 – Refer SECTION 2
- 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. Refer to Remissions and Concessions.

SECTION 1 - LAND USE CATEGORIES

Note: The zones in CairnsPlan 2016 may be a factor in determining the rating categories for Land Use Codes 01, 04, 06, 09, and 72.

Residential

Residential A
Properties used, or capable of being used for residential purposes with a valuation up to $500,000.

Ordinarily properties with the following land use codes would fall within this category:
01 Vacant urban land (excluding those included in commercial categories D and E);
02 Residential single unit dwelling - urban and rural;
04 Large homesite - vacant urban and rural (excluding those in category J and those in commercial categories D and E);
05 Large homesite - dwelling - urban and rural; (excluding those in category J);
06 Outbuildings (excluding those in category J and those in commercial categories D and E);
09 Group Titles;
94 Vacant rural land.

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

Ordinarily properties with the following land use codes would fall within this category:
01 Vacant urban land (excluding those included in commercial categories D and E);
02 Residential single unit dwelling - urban and rural;
04 Large homesite - vacant urban and rural (excluding those in category J and those in commercial categories D and E);
05 Large homesite - dwelling - urban and rural; (excluding those in category J);
06 Outbuildings (excluding those in category J and those in commercial categories D and E);
09 Group Titles;
94 Vacant rural land.

Residential C
Properties used, or capable of being used for residential purposes with a valuation of $1,000,001 or over

Ordinarily properties with the following land use codes would fall within this category:
01 Vacant urban land (excluding those included in commercial categories D and E);
02 Residential single unit dwelling - urban and rural;
04 Large homesite - vacant urban and rural (excluding those in category J and those in commercial categories D and E);
05 Large homesite - dwelling - urban and rural; (excluding those in category J);
06 Outbuildings (excluding those in category J and those in commercial categories D and E);
09 Group Titles;
94 Vacant rural land.

Residential J
Properties (excluding those in categories A to C) where that land's zone is included in CairnsPlan2016 as Rural residential with a total land area over 10 hectares or Low density residential with a total land area over 0.5 hectares or Low-medium density residential with a total land area over 3.5 hectares or Medium density residential with a total land area over 0.5 hectares or Tourist accommodation with a total land area over 0.5 hectares or Community facilities with a total land area over 1 hectare.

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 D and E);
06 Outbuildings (excluding those in commercial categories D and E); and

Properties (excluding those in categories A to C) where that land's Planning Area is included in CairnsPlan2016 as Low density residential with a total land area over 5 hectares or Low-medium density residential with a total land area over 3.5 hectares or Medium density residential with a total land area over 1.5 hectares or Tourist accommodation with a total land area over 0.5 hectares or Community facilities with a total land area over 1 hectare.

Ordinarily properties with the following land use code would fall within this category:
05 Large Homesite – Dwelling - Urban and Rural; and

Properties used as Residential Institutions (non-medical care).

Ordinarily properties with the following land use code would fall within this category:
21 Residential Institutions (non-medical care);

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

Ordinarily properties with the following land use code would fall within this category:
08 Building Units

Residential L
Properties that are used for multi residential (flats) purposes.
Ordinarily properties with the following land use code would fall within this category:
03  Dual/Multi Occupancy (Flats & Dwellings)

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

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.

Commercial

Commercial B
Properties that comprise Drive In Shopping Centres and in which the anchor tenants are a variety of department store(s) and/or discount department store(s) and large grocery supermarket(s) with major on-site parking facilities and having a gross lettable area retail (GLAR) over 34,999m².

Ordinarily properties with the following land use codes would fall within this category:
12  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.

Commercial D
Properties that are used or capable of being used for commercial/industrial purposes and are contained within the shaded area on the map shown as Commercial Inner City in Appendix 1.

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, excluding those in Categories B and G);
13 Shopping group (2 to 6 shops, excluding those in Categories B and G);
14 Shops - Main Retail (excluding those in Categories B and G);
15 Shops - Secondary Retail (excluding those in Categories B and G);
16 Drive In Shopping Centres (excluding those in Categories B and G);
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; Convalescent Homes (Medical Care) (Private);
28 Warehouses and Bulk Stores;
29 Transport Terminal;
30 Service Station;
31 Oil Depot 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 Theatre;
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, Bore;
96 Public Hospital;
97 Welfare Homes/Institutions;
99 Community Protection Centre.

Also including the following properties where that land is included as Principle centre, Major centre, District centre, Local centre, Neighbourhood centre, Mixed-use precinct 1, Mixed-use precinct 2, Low-impact industry, Medium-impact industry, High-impact industry, Waterfront and marine industry, Specialised centre, Strategic Port Land zones within Cairns Plan 2016.
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.

Commercial E
Properties that are used or capable of being used for commercial/industrial purposes (excluding those in Commercial Categories B, D and G) and are not contained within the shaded area on the map shown as Commercial Inner City.

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; 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
Also including the following properties where that land is included as Principle centre, Major centre, District centre, Local centre, Neighbourhood centre, Mixed-use precinct 1, Mixed-use precinct 2, Low-impact industry, Medium-impact industry, High-impact industry, Waterfront and marine industry, Specialised centre zones within CairnsPlan2016.

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.

**Commercial F**
Properties in this category must qualify for rate assistance under Council’s Rates Based Financial Assistance Policy.

**Commercial G**
Properties that comprise Drive In Shopping Centres and in which the anchor tenants are a variety of department store(s) and/or discount department store(s) and large grocery supermarket(s) with major on-site parking facilities and having a gross lettable area retail (GLAR) over 20,000m² and less than 35,000m².

Ordinarily properties with the following land use codes would fall within this category:
12 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.

**Rural Productive**
Properties which are used predominately for Primary Production.

Ordinarily properties with the following land use codes would fall within this category:
60 Sheep Grazing - Dry; 77 Cotton;
61 Sheep Breeding; 78 Rice;
64 Cattle Grazing - Breeding; 79 Orchards;
65 Cattle Breeding and Fattening; 80 Tropical Fruits;
66 Cattle Fattening; 81 Pineapples;
67 Goats; 82 Vineyards;
68 Milk - Quota; 83 Small Crops and Fodder Irrigated;
69 Milk - No Quota; 84 Small Crops Fodder Non-irrigated;
70 Cream; 85 Pigs;
71 Oil Seeds; 86 Horses;
73 Grains; 87 Poultry;
74 Turf Farms; 88 Forestry and Logs;
75 Sugar Cane; 89 Animals Special;
76 Tobacco; 93 Peanuts.

**Other Land.** Land not included in any of the above categories.

**SECTION 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:

- unallocated State land within the meaning of the Land Act;
- land that is occupied by the State or a government entity, unless
  - the government entity is a Government Owned Corporation or its subsidiary (within the meaning of the Government Owned Corporations Act 1993) and the government entity is not exempt from paying rates; or
  - the land is leased to the State or a government entity by someone who is not the State or a government entity;
- land in a state forest or timber reserve, other than land occupied under -
  - an occupation permit or stock grazing permit under the Forestry Act; or
  - a lease under the Land Act;

- 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;

- the following land under the Transport Infrastructure Act -
  - strategic port land that is occupied by a port authority, the State, or a government entity;
  - 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
  - existing or new rail corridor land;
  - commercial corridor land that is not subject to a lease;

- 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;

- 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;

- land that is -
  - primarily used for show grounds or horse racing; and
  - exempted from rating by resolution of a local government;

- land that is exempted from rating, by resolution of a local government, for charitable purposes;
- land that is exempted from rating under -
  - another Act; or
  - a regulation, for religious, charitable, educational or other public purposes.

**The following land is included in the above dot point:**

- land owned by a religious entity if the land is less than 20ha and is used for one or more of the following purposes -
  - religious purposes, including, for example, public worship;
  - the provision of education, health or community services including facilities for aged persons and persons with disabilities;
  - the administration of the religious entity;
  - housing incidental to a purpose mentioned in subparagraph above;

- land vested in, or placed under the management and control of, a person under an Act for -
  - a public purpose that is a recreational or sporting purpose; or
  - charitable purposes;

- land used for the purposes of a public hospital if -
  - the public hospital is -
    - part of a private hospital complex; or
    - a private and public hospital complex; and
  - the land used for the purpose is more than 2ha and is separated from the rest of the complex;

- land owned by a community organisation if the land is less than 20ha and is used for providing the following -
  - accommodation associated with the protection of children;
  - accommodation for students;
  - educational, training or information services aimed at improving labour market participation or leisure opportunities;

- land used for a cemetery.
SECTION 3 – RATES AND CHARGES FOR THE 2019/20 FINANCIAL YEAR

DIFFERENTIAL RATE
By virtue of the provisions of section 94 of the Local Government Act 2009 and sections 80 and 81 of the Local Government Regulation 2012, the Differential General Rate and minimum rate for each category is as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Cents in the dollar</th>
<th>Minimum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential A</td>
<td>0.582276</td>
<td>900.00</td>
</tr>
<tr>
<td>Residential B</td>
<td>0.524048</td>
<td>2,911.38</td>
</tr>
<tr>
<td>Residential C</td>
<td>0.465820</td>
<td>5,240.48</td>
</tr>
<tr>
<td>Residential J</td>
<td>0.582276</td>
<td>900.00</td>
</tr>
<tr>
<td>Residential K</td>
<td>1.089904</td>
<td>900.00</td>
</tr>
<tr>
<td>Residential L</td>
<td>0.848280</td>
<td>1,450.00</td>
</tr>
<tr>
<td>Residential M</td>
<td>0.582276</td>
<td>Nil</td>
</tr>
<tr>
<td>Commercial B</td>
<td>4.521824</td>
<td>1,159,616.50</td>
</tr>
<tr>
<td>Commercial D</td>
<td>1.658326</td>
<td>927.50</td>
</tr>
<tr>
<td>Commercial E</td>
<td>0.883588</td>
<td>927.50</td>
</tr>
<tr>
<td>Commercial F</td>
<td>0.582276</td>
<td>900.00</td>
</tr>
<tr>
<td>Commercial G</td>
<td>3.275752</td>
<td>488,186.40</td>
</tr>
<tr>
<td>Rural Productive</td>
<td>1.107574</td>
<td>927.50</td>
</tr>
<tr>
<td>Other</td>
<td>0.883588</td>
<td>927.50</td>
</tr>
</tbody>
</table>

MINIMUM GENERAL RATE

Pursuant to section 77 of the Local Government Regulation 2012, the minimums for each category appear in the table above. In addition, no minimum will apply to land to which section 50 of the Land Valuation Act 2010 applies.

SPECIAL RATES & CHARGES

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:

Holloways Beach Rock Wall Stage 1
An amount of $253.81 per lineal metre of constructed rock wall to be levied on each parcel to the extent specified below and identified on the map marked Holloways Beach Rock Wall - Stage 1 contained in the separate report to Council (Refer to Holloways Beach Rock Wall Stage 1 report #6030126).

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan</th>
<th>Lineal Metres</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>RP711882</td>
<td>15.98</td>
</tr>
<tr>
<td>2</td>
<td>RP711862</td>
<td>18.87</td>
</tr>
<tr>
<td>301</td>
<td>SP218293</td>
<td>10.12</td>
</tr>
<tr>
<td>302</td>
<td>SP218293</td>
<td>10.12</td>
</tr>
<tr>
<td>4</td>
<td>RP709285</td>
<td>10.12</td>
</tr>
<tr>
<td>7</td>
<td>RP709285</td>
<td>10.06</td>
</tr>
<tr>
<td>8</td>
<td>RP742713</td>
<td>10.57</td>
</tr>
</tbody>
</table>
Holloways Beach Rock Wall Stage 2A
An amount to the extent specified below to be levied on each parcel identified on the map marked Holloways Beach Rock Wall - Stage 2A contained in the separate report to Council (Refer to Holloways Beach Rock Wall Stage 2A report #6030216).

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>RP709285</td>
<td>$2,480.12</td>
</tr>
<tr>
<td>48</td>
<td>RP709285</td>
<td>$2,480.12</td>
</tr>
<tr>
<td>8</td>
<td>RP742713</td>
<td>$947.40</td>
</tr>
</tbody>
</table>

Holloways Beach Rock Wall Stage 2B
An amount to the extent specified below to be levied on each parcel identified on the map marked Holloways Beach Rock Wall - Stage 2B contained in the separate report to Council (Refer to Holloways Beach Rock Wall Stage 2B report #6030249).

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>RP745145</td>
<td>$1,534.12</td>
</tr>
<tr>
<td>15</td>
<td>RP709285</td>
<td>$1,534.12</td>
</tr>
<tr>
<td>16</td>
<td>RP709285</td>
<td>$2,020.22</td>
</tr>
<tr>
<td>17</td>
<td>RP709285</td>
<td>$3,068.24</td>
</tr>
<tr>
<td>18</td>
<td>RP709285</td>
<td>$1,534.12</td>
</tr>
<tr>
<td>19</td>
<td>RP709285</td>
<td>$4,041.70</td>
</tr>
<tr>
<td>20</td>
<td>RP709285</td>
<td>$4,041.70</td>
</tr>
<tr>
<td>1</td>
<td>RP738098</td>
<td>$5,510.66</td>
</tr>
<tr>
<td>2</td>
<td>RP738098</td>
<td>$5,510.82</td>
</tr>
</tbody>
</table>

Bluewater Canal
(a) An amount of $2,067.92 to be levied on each lot identified below and also identified on the map marked Bluewater Canal (Refer separate report to Council – Blue Water Canal – Special Charge report #6086785)

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 to 37</td>
<td>SP165903</td>
</tr>
<tr>
<td>1 to 2</td>
<td>SP279525</td>
</tr>
<tr>
<td>39 to 41</td>
<td>SP165903</td>
</tr>
<tr>
<td>42</td>
<td>SP241494</td>
</tr>
<tr>
<td>44 to 65</td>
<td>SP165903</td>
</tr>
<tr>
<td>79 to 116</td>
<td>SP165903</td>
</tr>
<tr>
<td>117</td>
<td>SP261231</td>
</tr>
<tr>
<td>119 to 130</td>
<td>SP165903</td>
</tr>
</tbody>
</table>

(b) An amount of $1,033.96 to be levied on each lot identified below and also identified on the map marked Bluewater Canal (Refer separate report to Council – Blue Water Canal – Special Charge report #6086785).

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 to 23</td>
<td>SP224676</td>
</tr>
<tr>
<td>1 to 3</td>
<td>SP301538</td>
</tr>
<tr>
<td>26 to 31</td>
<td>RP737271</td>
</tr>
<tr>
<td>32 to 43</td>
<td>RP737260</td>
</tr>
</tbody>
</table>

(c) A total amount of $223,335.36 for Bluewater Marina (lot 1860 SP264300).

(d) A total amount of $142,754.08 for Yorkeys Knob Marina (lot 26 SP122863).
Refer to Bluewater Canal report #6068785.
Riverside Parade

(a) An amount of $1,000 to be levied on each lot identified below and also identified on the map marked Riverside Parade (Refer separate report to Council – Riverside Parade – Special Charge report #6068806).

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 to 23</td>
<td>SP224676</td>
</tr>
<tr>
<td>1 to 3</td>
<td>SP301538</td>
</tr>
<tr>
<td>26 to 31</td>
<td>RP737271</td>
</tr>
<tr>
<td>32 to 43</td>
<td>RP737260</td>
</tr>
</tbody>
</table>

Refer to Riverside Parade report #6068806.

UTILITY CHARGES

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 2019/20 financial year be set at an amount of $381.26 per service and applied in accordance with the following schedule:

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

(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) A minimum charge of $190.64 to apply to all properties of South Woolanmaroo Reserve and Russell Heads Reserve East Russell, where those ratepayers have signed an agreement for Council to remove household refuse from an agreed location.

Sewerage

Sewerage charges shall be made for the cost of supplying a service for the removal of sewage for the 2019/20 financial year in accordance with the following:

(a) Residential

(i) A standard charge of $795.92 to be applied in accordance with the following:
- For each residence, each flat and each strata title unit.
- For each residence and/or each flat erected over two allotments of land with a total land area of less than 1190m2 where Council is prepared to accept sewage.

(ii) A charge of $633.68 to be applied to each vacant allotment.

(iii) A standard commercial charge per WC will apply to properties where strata title units have pedestals/urinals servicing common property.
(b) Commercial
A standard charge of $680.96 per WC 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 WC

(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 WC

(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 WC, 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 WC 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 within a commercial category a standard residential charge equivalent to one WC per residential 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 2019 the rate shall be apportioned.

(c) Rural Productive
A standard charge of $795.92 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 WC 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 Residential, Commercial and Rural Productive 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.

(iii) A charge for treatment of effluent from effluent storage tanks of **$336.66** for each residence, each flat, each strata title unit, each shop etc shall apply.

**Water Charges - Potable**

Water Charges shall be made for the purpose of supplying water for the 2019/20 financial year on the following basis:

**Residential**

(i) An access charge of **$268.96** shall be applied in accordance with the following:

- For each barrack, each residence, each flat, each strata title unit and each vacant allotment categorised as residential.
- For each residence and/or each flat erected over two allotments of land with a total land area less than 1190m².

(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 **$1.21** per kilolitre for all water passing through the water meter within the water year.

**Commercial**

(i) An Access Charge of **$265.86** shall be applied in accordance with the following:

- For each vacant allotment, each shop, each office, each school, each hotel, each motel, each hostel, each boarding house, 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 **$1.28** per kilolitre for all water passing through the meter within the water year. The only exception being:

- Water supplied to Far North Queensland Ports Corporation Ltd for shipping, which is to be charged at **$1.77** per kilolitre for each kilolitre passing through the meter. Lessees of Far North Queensland Ports Corporation Ltd will be charged at the commercial rate with no access charge levied against the shared properties.
Rural Productive

(i) An access charge of $268.96 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 $1.21 per kilolitre for all water passing through the water meter within the water year.

All Categories

In respect of Residential, Commercial and Rural Productive 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) Meters shall be read on a rotational basis three times each year.

(vi) Accounts shall be read on a rotational basis three times each year.

Water Charges - Recycled

Residential

(i) An access charge of $65.18 shall be applied for each residence, each flat, each strata title unit and each vacant allotment categorised as residential, which is supplied recycled water through a water meter.

(ii) In respect of all properties and/or premises at which a water meter is installed on the recycled water service connection to such property and/or premises, recycled water usage shall be charged at the rate of $0.60 per kilolitre for all water passing through the water meter within the water year.

(iii) Water charges shall be levied proportionately for the unexpired part of the year from the date of connection of the water meter to the subject land.

(iv) Meters shall be read on a rotational basis three times each year.

(v) Accounts for recycled water usage will be issued three times during the year.
Commercial

(i) An access charge of $65.18 shall be applied for each separate improvement, as per the commercial rate for potable, and each vacant allotment categorised as commercial, which is supplied recycled water through a water meter.

(ii) In respect of all properties and/or premises at which a water meter is installed on the recycled water service connection to such property and/or premises, recycled water usage shall be charged at the rate of $0.60 per kilolitre for all water passing through the water meter within the water year.

(iii) Water charges shall be levied proportionately for the unexpired part of the year from the date of connection of the water meter to the subject land.

(iv) Meters shall be read on a rotational basis three times each year.

(iv) Accounts for recycled water usage will be issued three times during the year.

DEFINITIONS

(a) That for the purpose of calculation of 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 WC
   (ii) Each three individual wall hung urinals or part thereof shall be deemed to be a WC
   (iii) Each pedestal shall be deemed to be a WC

(b) For the purpose of charging water usage charges for water meters read after 1 July 2019 the charge made shall be at the rate specified for the 2019/20 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.

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This policy is to remain in force until otherwise determined by Council.

General Manager Responsible for Review: \[\text{Chief Financial Officer}\]

Chief Executive Officer

ORIGINALY ADOPTED: 30/06/2004
CURRENT ADOPTION: 03/07/2019
DUE FOR REVISION: 30/06/2020
REVOKED/SUPERSEDED: