

SPECIAL BUDGET MEETING

19 JUNE 2023

19**ADOPTION OF BUDGET**

J Rillstone | 63/2/11-01 | #7186406

RECOMMENDATION:

It is recommended that, pursuant to section 107A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2023/24 financial year, incorporating:

- i. The statements of financial position;
- ii. The statements of cash flow;
- iii. The statements of income and expenditure;
- iv. The statements of changes in equity;
- v. The long-term financial forecast;
- vi. The revenue statement;
- vii. The revenue policy (adopted by Council resolution on 24 May 2023);
- viii. The relevant measures of financials sustainability; and
- ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget,

as tabled, be adopted by Council.

EXECUTIVE SUMMARY:

Council's Annual Budget for 2023/24 is presented for adoption by Council. The Annual Budget is developed in accordance with the *Local Government Act 2009* (LGA) and *Local Government Regulation 2012* (LGR).

COMMENT:**Budget Financial Statements**

Section 170 of the *Local Government Regulation 2012* requires Council to adopt, by resolution, a budget for each financial year. Section 169 of the *Local Government Regulation 2012* requires that the budget include the following:

- Financial statements for the financial year for which the budget is prepared and the next two financial years; and
- A long term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Section 169 of the *Local Government Regulation 2012* stipulates that the budget be consistent with the following Council documents:

- Five Year Corporate Plan
- Annual Operational Plan

Section 34 of the *Local Government Regulation 2012* requires Council to include an Estimated Activity Statement (included in the Code of Competitive Conduct Statement) in the annual budget.

As required by Section 204 of the *Local Government Regulation 2012*, monthly financial statements will be prepared and presented to Council which will state progress that has been made against the budget.

Attachment 1 includes the 2023/24 Budget Financial Statements.

Revenue Statement

Each year, as part of the adoption of the Annual Budget, Council is required to adopt a Revenue Statement which sets out the differential rating categories under which rates will be levied for the year, the criteria used for setting cost recovery fees and business activity fees as well as explanations of the measures that Council has adopted for raising revenue for the year.

The Revenue Statement also contains the differential rates and minimums to be levied as well as the utility and special charges for 2023/24.

The Revenue Statement for 2023/24 also incorporates the following amendments:

- Revised layout to improve readability including:
 - Addition of table of contents
 - Addition of dictionary with key terms defined; and
 - Combined multiple tables for the Rating Categories into one including the description, applicable land use codes, rate in the dollar and minimum rates.
- Change terminology from cents in the dollar to rate in the dollar
- Changed Residential R Title from Retirement Villages/Lifestyle Resorts to Retirement Villages & Relocatable Home Parks
- Added info about objections to rating categories limiting any approved changes to the beginning of the current rating period (consistent with legislation)
- Removed Holloways Beach Rock Wall Stage 1 as has been fully repaid
- Summarised Pensioner Concession section as it now has a stand alone policy
- Added info on Emergency Management Levy not previously included.
- Added more detail on the Inner City Commercial Map with major street names and Suburbs
- The interest rate charged on overdue rates amended to the prescribed maximum rate of 11.64%.

Attachment 1 includes the 2023/24 Revenue Statement.

OPTIONS:**Option 1 (recommended)**

It is recommended that, Pursuant to section 170A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2023/24 financial year, incorporating:

- i. The statements of financial position;
- ii. The statements of cash flow;
- iii. The statements of income and expenditure;
- iv. The statements of changes in equity;
- v. The long-term financial forecast;
- vi. The revenue statement;
- vii. The revenue policy (adopted by Council resolution on 24 May 2023);
- viii. The relevant measures of financials sustainability; and
- ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget,

as tabled, be adopted

Option 2

That Council do not adopt the 2023/24 Budget at this present time.

CONSIDERATIONS:**Council Finance and the Local Economy:**

The 2023/24 Budget specifies the anticipated financial activity for Council for the 2023/24 financial year.

The budgeted financial statements for 2023/24 contained in this report will be used for budget performance reporting throughout the year.

Corporate and Operational Plans:

The 2023/24 budget has been constructed to meet Council's Corporate and Operational Plan objectives.

Statutory:

In formulating the 2023/24 Budget, Council has complied with all relevant sections of the *Local Government Act 2009* and *Local Government Regulation 2012*.

CONSULTATION:

Council Officers and Managers from across the business were involved in the formulation of the budget. Additionally, workshops were held with Councillors and Executive Officers throughout the budget process.

ATTACHMENTS:

Attachment 1 – 2023/24 Budget Financial Statements ([#7169867](#))



Jason Ritchie
Executive Manager Finance



Lisa Whitton
Chief Financial Officer



2023/24 BUDGET FINANCIAL STATEMENTS



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1. COMMUNITY FINANCIAL REPORT

BACKGROUND

The following report outlines Council's budgeted financial position and performance for the 2023/24 financial year. The information contained in this report is based upon Council's budgeted Financial Statements for the three-year period commencing in 2023/24 with a comparison to the 2022/23 forecast year end position. The budgeted financial statements are contained in Section 2 of this report and include:

- **Statement of Income and Expenditure** – expected revenue and expenses.
- **Statement of Financial Position** – anticipated assets (what we own), liabilities (what we owe) and community equity (our net worth).
- **Statement of Cash Flows** – how forecast revenue received and expenses paid will impact on Council's cash balance.
- **Statement of Changes in Equity** – summary of the forecast transfers to and from equity accounts including accumulated surplus, capital and other reserves.

Council maintains a robust long term financial forecast in order to ensure Council continues to be sustainable in the long term. This forecast is used to calculate sustainability ratios in line with Department of State Development, Infrastructure, Local Government and Planning requirements. These ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which should be met to ensure the prudent management of financial risks. An analysis of these ratios is detailed later in this report.

ANNUAL BUDGET 2023/24 AT A GLANCE

Statement of Income and Expenditure (\$'000)		Financial Position (\$'000)	
Operating Revenue	377,915	Current Assets	70,416
Capital Revenue	56,319	Non-Current Assets	4,862,007
Total Revenue	434,234	Total Assets	4,932,423
Operating Expenses	377,666	Current Liabilities	113,196
Capital Expenses	14,000	Non-Current Liabilities	158,750
Total Expenses	391,666	Total Liabilities	271,946
Net Result	42,568	Net Community Assets	4,660,477
Capital Expenditure (\$'000)		Borrowings (\$'000)	
Capital Works Program	164,792	Outstanding Borrowings	174,112
Repayment of Borrowings	27,149	Borrowings per Assessment \$	2,297

The annual operating budget ensures that Council has adequate revenue to fund expenditure that meets the needs of the community. The capital budget provides for the delivery of infrastructure to service the region now and in the future. The long term forecast focuses on Council's ability to continue to meet community needs over the long term as the community grows.

Council's operations during 2022/23 have been impacted by high inflation levels, supply chain shortages and delays and rising interest rates. Considering this and the ongoing inflationary pressures, Council's 2023/24 Budget has endeavoured to strike a balance between maintaining service levels, the delivery of the capital works program, and keeping rates affordable. Based upon a 2022/23 rates benchmarking report, the Cairns ratepayers continue to pay some of the lowest rates and utility charges in Queensland when compared to similar local government areas.

The 2023/24 Budget sets out a Capital Works program of \$164.8M and sees all ratepayers receiving a rate rise of 5.99%.

BUDGET ASSUMPTIONS AND PRINCIPLES

Under the requirements of the *Local Government Regulation 2012*, Council's budget for each financial year must be prepared on an accruals basis and include financial statements for the year for which it was prepared and the next two financial years.

The results of this budget are linked to the Corporate Plan which provides the strategic direction of Council and the Operational Plan which outlines key objectives and deliverables for Council for the upcoming year. The budget forms the basis of Council's Long Term Financial Forecast and is aligned with Council's Asset Management Plan and Capital Works Program.

Council controls and manages infrastructure assets that are largely unique to the public sector. These infrastructure assets include roads, bridges, footpaths, water reticulation and sewerage assets, which generally have very long useful lives and can only be used for providing local government services. The costs associated with the maintenance, depreciation and replacement of these assets form a material part of Council's annual expenditure.

During 2023/24 Council will continue to manage costs by ensuring that the business is operating efficiently and effectively while keeping rate rises at a minimum and not increasing reliance on long term debt.

CORPORATE FINANCIAL STATEMENTS

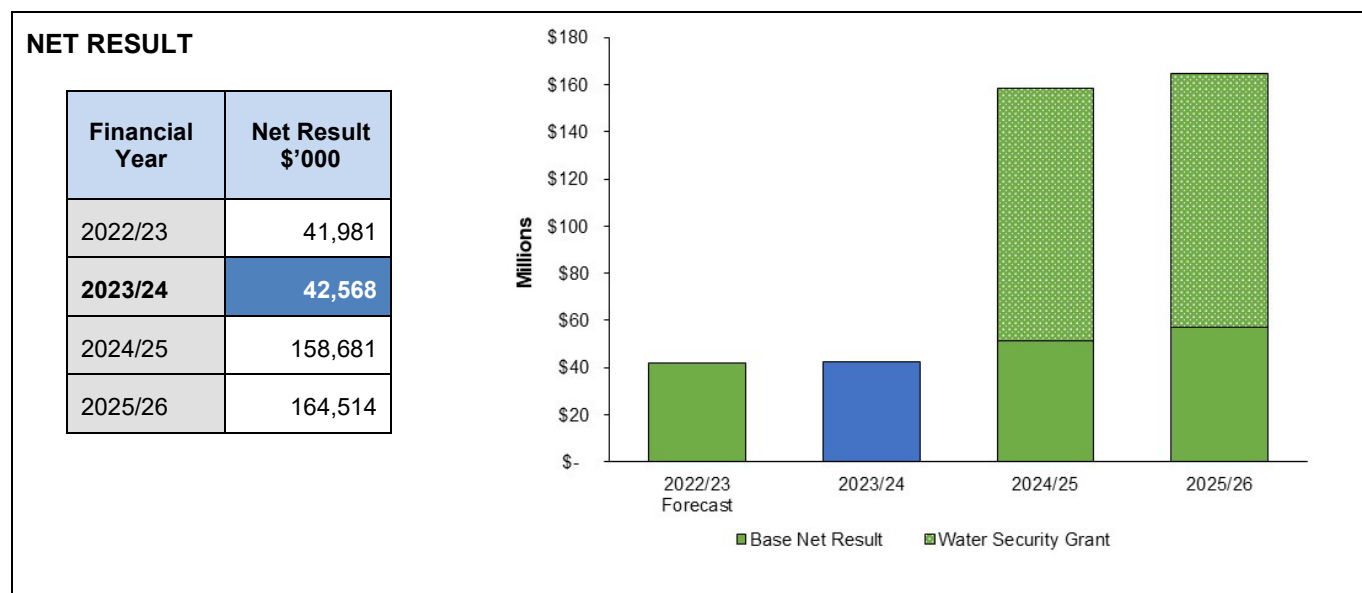
STATEMENT OF INCOME AND EXPENDITURE

NET RESULT

Council's net result reflects total revenue less total expenses. It incorporates capital income and expenditure however does not include expenditure amounts for capital projects.

Council has forecasted a net result of \$42.0M for the Financial Year 2022/23, with a budgeted result of \$42.6M for the Financial Year 2023/24. The net result increases to \$158.7M for the Financial Year 2024/25 and \$164.5M for the Financial Year 2025/26 due to grant funding for the Cairns Water Security Strategy of \$107.5M each year.

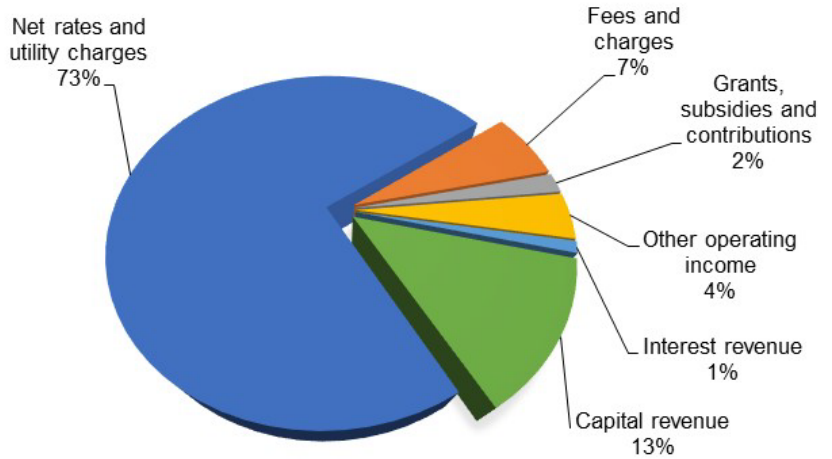
The following graph shows a breakdown of the net result and capital grant funding.



REVENUE

REVENUE CATEGORIES 2023/24

Category	Budget \$'000
Net rates and utility charges	318,691
Fees and charges	28,188
Grants, subsidies and contributions	8,028
Other operating income	18,397
Interest revenue	4,611
Capital revenue	56,319
Total Revenue	434,234

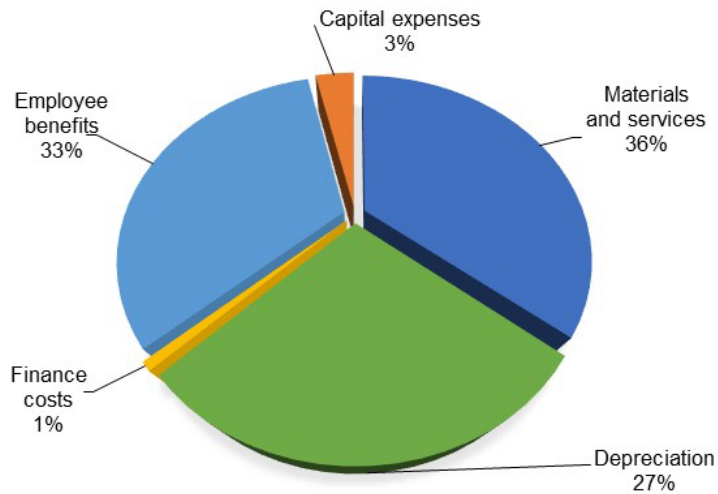


Rates and utility charges continue to be the major source of income for Council. Implicit in Council’s revenue assumptions is a growth rate of 1.00% and a general price increase of 5.99% for 2023/24.

EXPENSES

EXPENSES CATEGORIES 2023/24

Category	Budget \$'000
Employee benefits	128,933
Materials and services	139,766
Depreciation	105,989
Finance costs	2,978
Capital expenses	14,000
Total Expenses	391,666



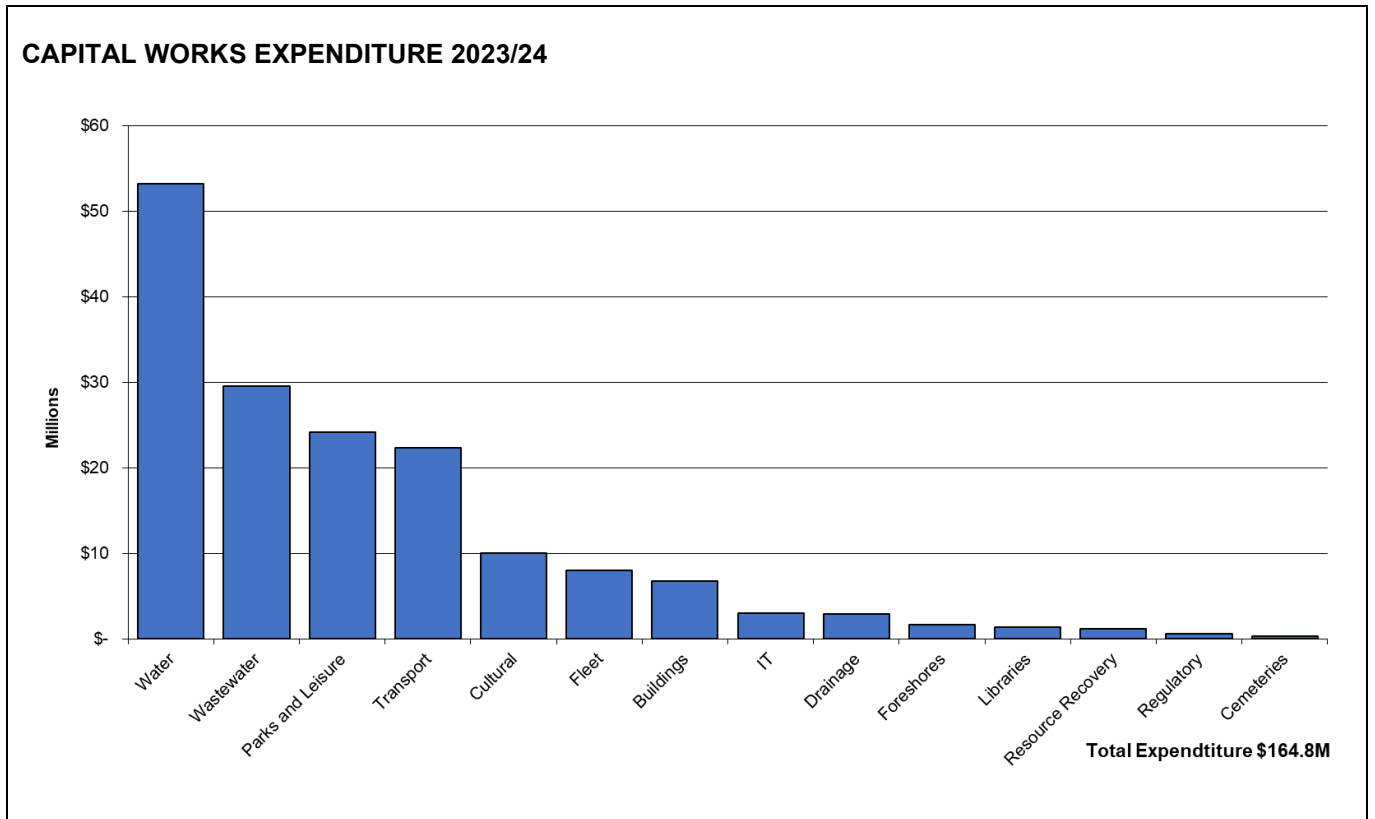
Materials and services together with employee benefits comprise 69% of Council’s forecast total expenditure. Council is one of the region’s largest employers whose strong workforce is responsible for the provision of water, wastewater, resource recovery services, maintenance, planning, lifestyle and community services and capital infrastructure for the community.

In addition to these expenses, depreciation makes up 27% of Council’s planned expenditure. Depreciation represents an allocation of the use or wear and tear of an asset over its expected life. It is impacted by the age, condition and disposal of existing assets as well as the purchase and construction of new assets. Depreciation is not a cash expense.

CAPITAL WORKS PROGRAM

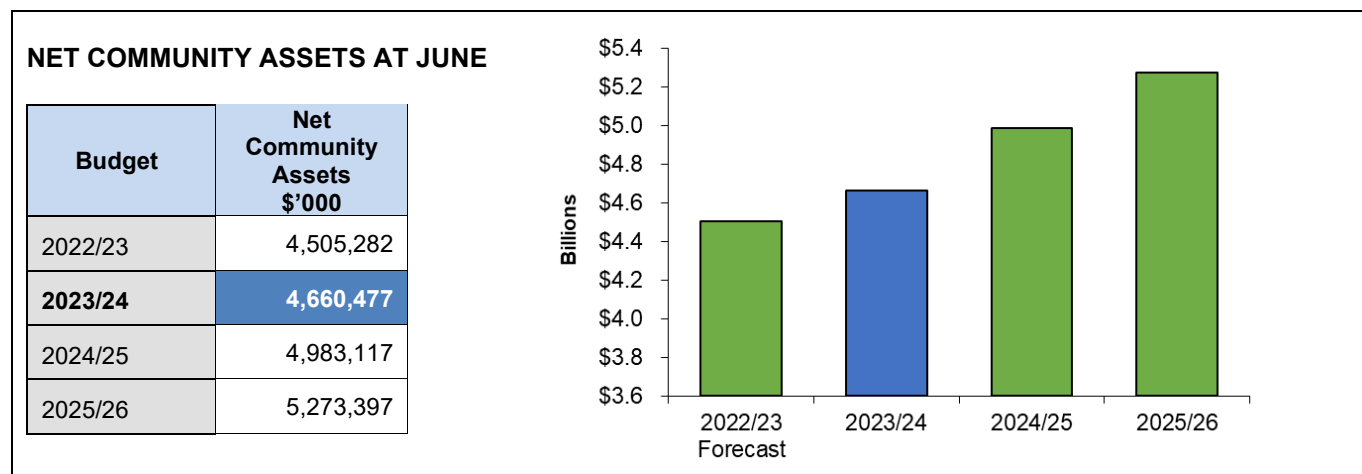
Council manages a very diverse range of infrastructure assets with a gross value in excess of \$6.3B. These assets cover categories such as land, buildings, plant and equipment, road and bridge network, drainage, water, sewerage and solid waste disposal. Council is responsible for the construction, upgrade and renewal of the majority of these assets through its capital works program with a small portion of these assets being contributed by developers via various developments throughout the region.

Council’s capital works program for 2023/24 is \$164.8M. Council will utilise a combination of revenue, developer contributions, capital grants and loans to fund this program. The following table provides a breakdown of the proposed capital works for the 2023/24 year by asset category.



STATEMENT OF FINANCIAL POSITION

Council manages \$4.5B of net community assets on behalf of ratepayers and residents of the region. Growth of net community assets is projected to increase steadily over the next three years, driven mostly by Council's capital works program.



BORROWINGS

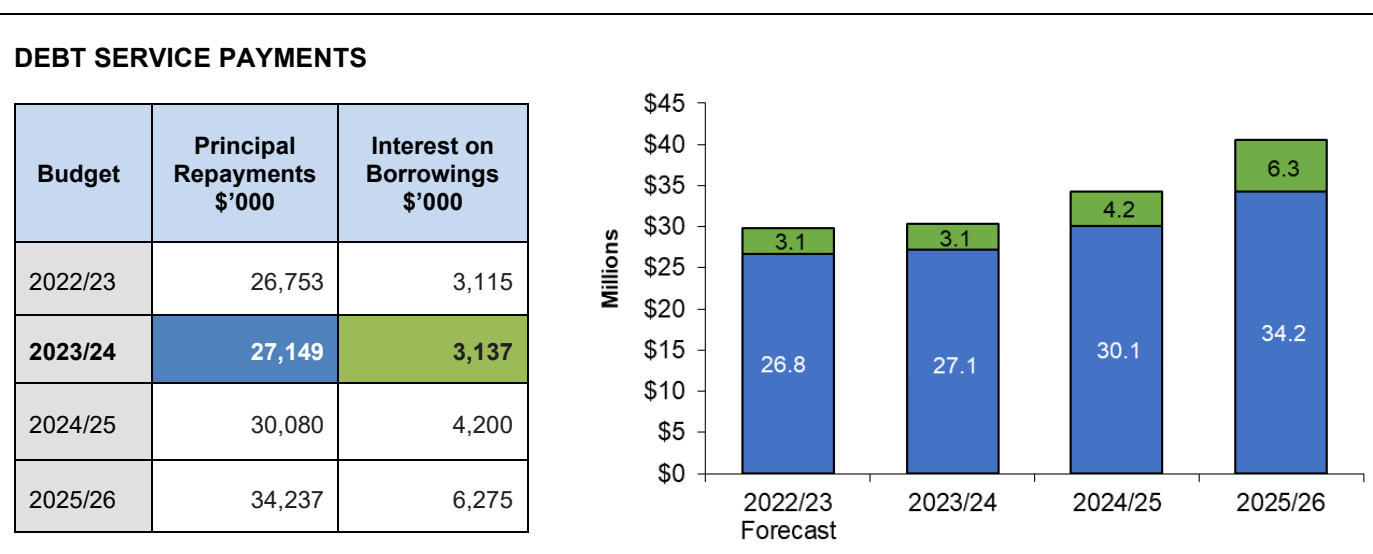
Borrowings are in line with Council's Debt Policy and are obtained from Queensland Treasury Corporation (QTC) with the exception of capital projects funded under interest-free loan agreements with Economic Development Queensland (EDQ).

Borrowings are repaid on a monthly basis in accordance with the terms and conditions set by QTC. Council borrows to fund the construction of long term infrastructure assets that provide essential services and ongoing benefits to the community. These borrowings are set to increase in line with Council's extensive budgeted capital works program.

Council also maintains an overdraft facility to effectively manage cash balances throughout the year in order to delay the drawdown of long term debt. Any drawdowns from the facility are typically fully repaid within one year.

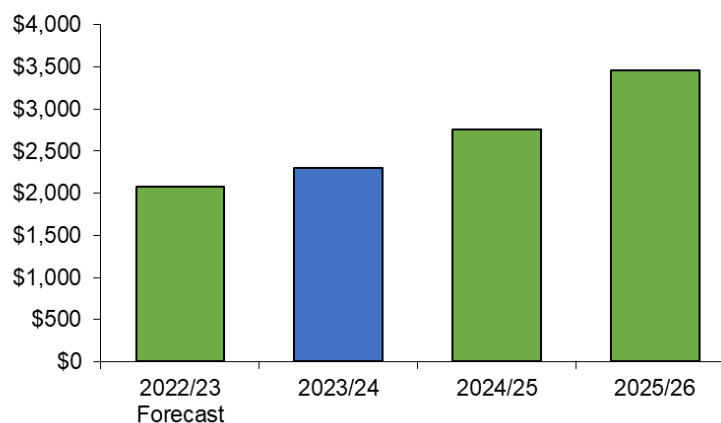
Council's long term debt balance is forecast to increase in line with its treasury management strategy of achieving an appropriate balance of cash and debt to fund future capital expenditure needs whilst maintaining rates at an affordable level. This strategy proves sustainable over the long term as is demonstrated in the long term financial forecast.

Council's borrowings are projected to increase significantly over the 2024/25 to 2026/27 financial years in line with the expenditure on Councils Water Security Strategy.



DEBT PER RATEABLE ASSESSMENT

Financial Year	Loan Balance \$'000	Debt per Rateable Assessment \$
2022/23	156,260	2,083
2023/24	174,112	2,297
2024/25	211,031	2,757
2025/26	267,795	3,464

**LONG TERM FINANCIAL FORECAST**

Council maintains a long term financial forecast in order to ensure it continues to be sustainable in the long term. The forecast covers a period of 10 years and contains forecasts for revenue and expenditure, assets values, liabilities and equity. The long term financial forecast is key to the strategic direction of Council and is consistent with Council's corporate plan and long term asset management plans underpinned by reasonable annual increases in rates.

In Council's 2022 Credit Review by Queensland Treasury Corporation (QTC), Council was rated as Sound with a Neutral outlook. The Sound rating category indicates that Council has adequate capacity to meet its financial commitments in the short, medium and long term and to manage core business risks. The outlook changed from Developing to Neutral in 2022 which is in recognition of Council's efforts to balance debt and cash reserves to meet financial obligations whilst continuing to invest in an extensive capital works program. QTC however, have noted that Council will need to continue to closely monitor the impacts of the Cairns Water Security Strategy on its long term financial plans.

Factors positively contributing to the 2022 sound rating included:

- Steady operating performance and adequate debt servicing capacity
- Reasonably sized and stable ratepayer base
- Moderate degree of financial flexibility driven by high level of Council controlled revenue

The next Credit Review for Council is due in 2024.

Further details are contained in Section 4 of this report.

RATE INCREASES

The following table breaks down the forecast rate increases for general rates and fixed utility charges implicit in the long term forecast.

As part of the Cairns Water Security Strategy, Council is set to construct a new water treatment and storage facility at Edmonton in line with water demand projections. The facility is estimated to cost \$375M to build and will have significant operating costs once commissioned. Detailed design for the facility will commence in 2023/24 and will better inform capital and operating cost estimates. It is anticipated that additional rate increases will be required to accommodate this facility as demonstrated in the table below.

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Growth	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Price - Majority	5.99%	3.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Water Rates – Price	-	1.80%	1.73%	1.67%	1.63%	-	-	-	-	-
Total	6.99%	6.30%	5.23%	5.17%	5.13%	3.50%	3.50%	3.50%	3.50%	3.50%

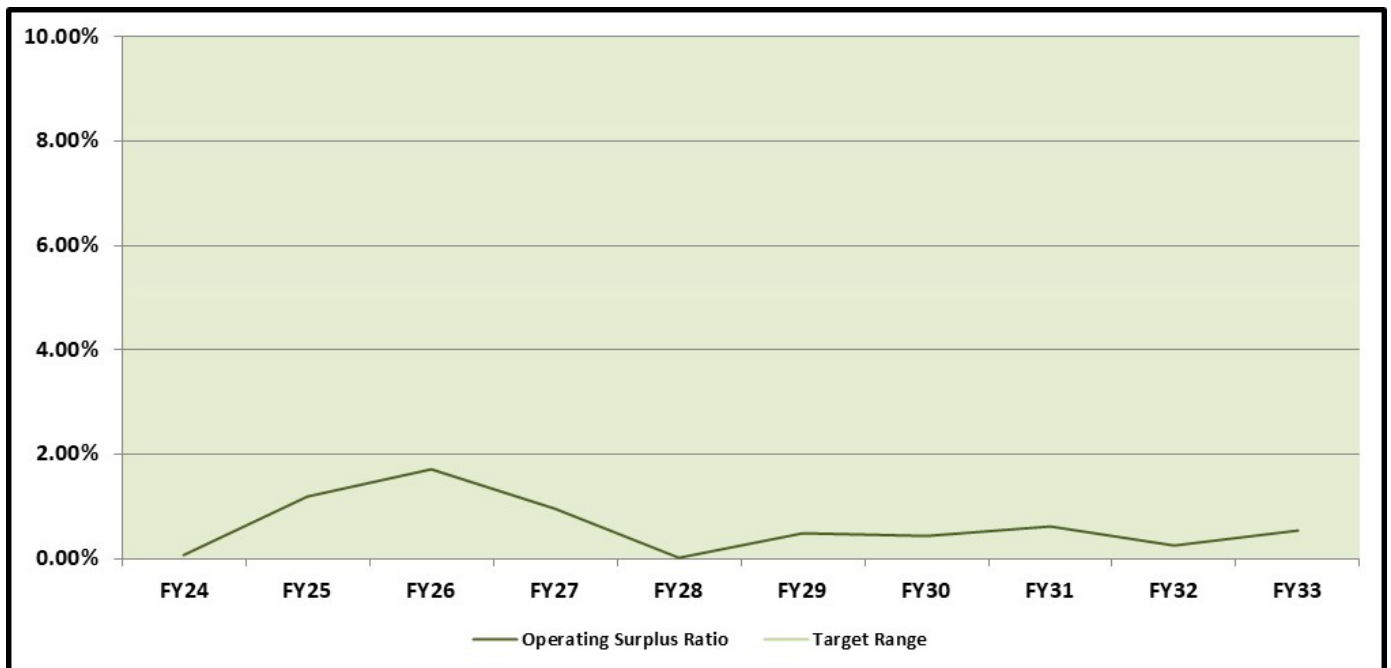
MEASURES OF FINANCIAL SUSTAINABILITY

The following ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which should be met to ensure the prudent management of financial risks in accordance with Chapter 5, Part 2 Division 3 of the *Local Government Regulation 2012*. Ratios have been calculated for a 10 year period being the three year forecast budget period as well as an additional seven years from Council's Long Term Financial Forecast. The benchmarks used for the prescribed ratios are per the Department of State Development, Infrastructure, Local Government and Planning guidelines.

OPERATING SURPLUS RATIO

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. The measure for this ratio is the net result divided by total operating revenue and the benchmark is 0-10%.

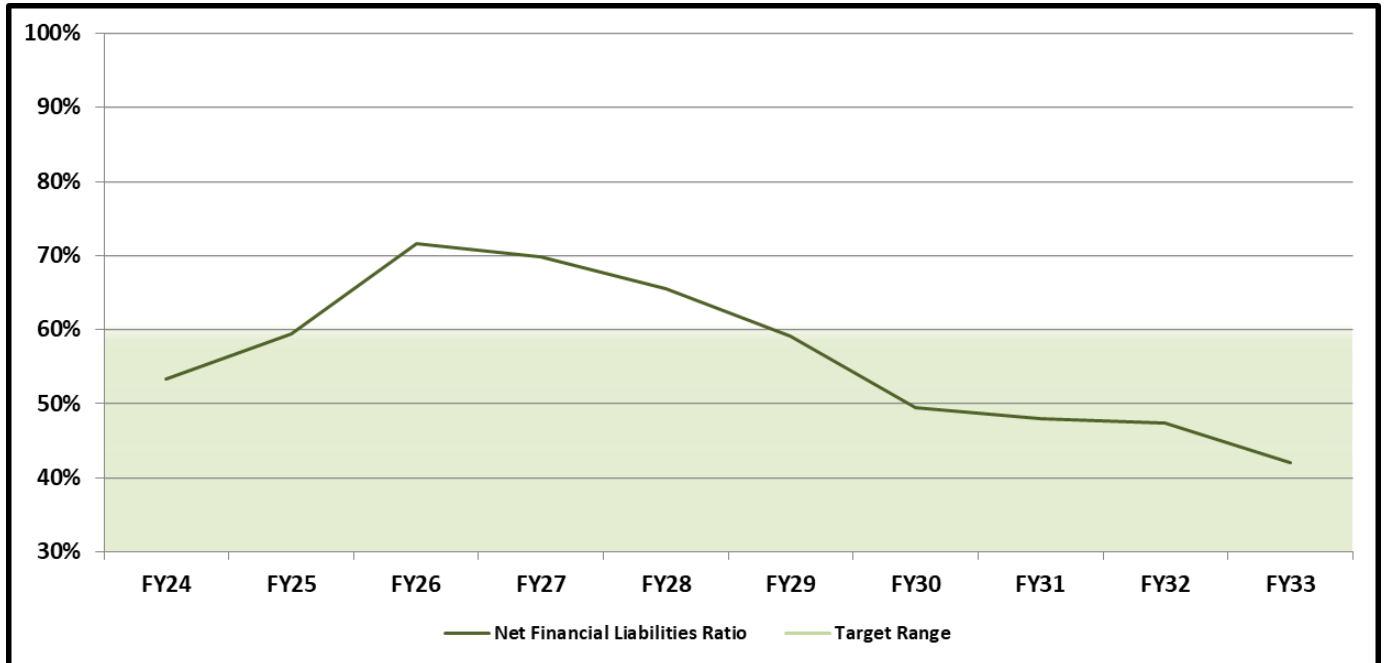
Council is within the benchmark range for the long term forecast. Council is budgeting operating surpluses in order to service long term debt required to fund the capital works program.



NET FINANCIAL LIABILITIES RATIO

This is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues. The measure for this ratio is total liabilities less current assets divided by total operating revenue and the benchmark is less than 60%.

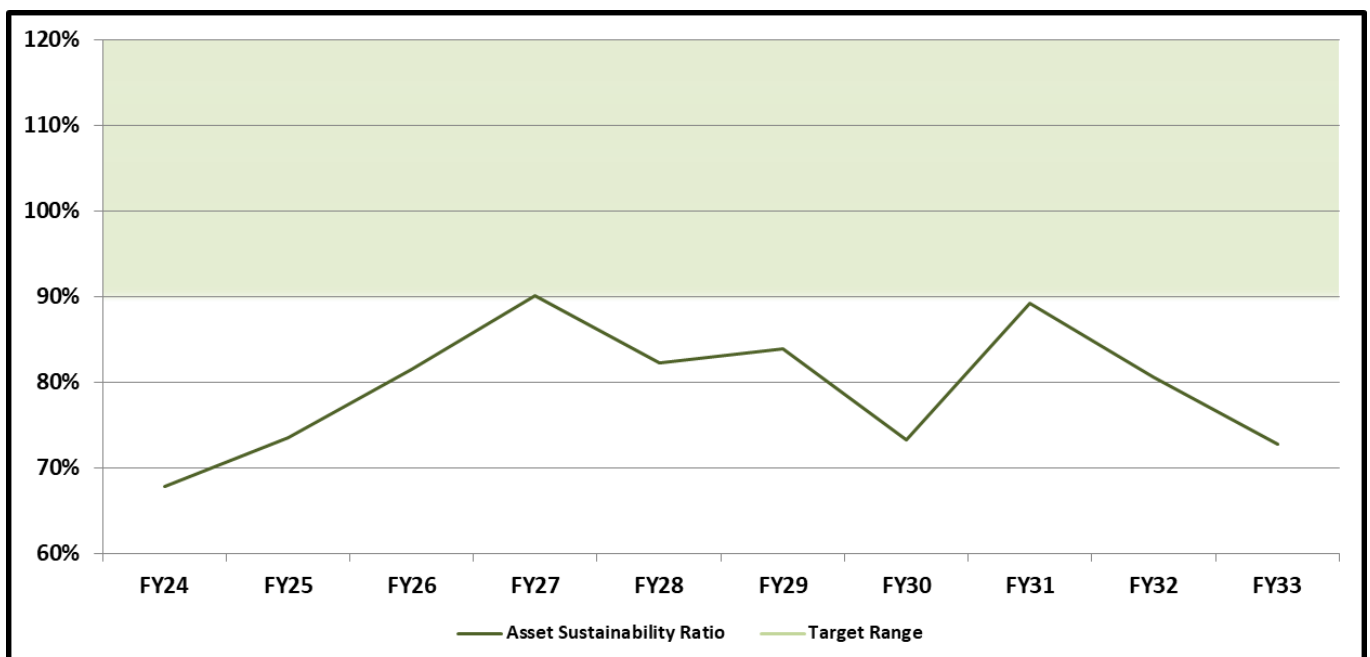
This ratio remains around the benchmark until FY25 when significant borrowing is forecast to fund the construction of a new water treatment and storage facility at Gordonvale in order to meet growth demands, after which debt is forecast to decrease leading to the Net Financial Liabilities ratio moving back within the benchmark. Council is confident that this debt is serviceable and its financial position remains sound throughout the forecast period.



ASSET SUSTAINABILITY RATIO

This is an approximation of the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives. The measure for this ratio is capital expenditure on renewals divided by depreciation expense and the benchmark is greater than 90% (on average over the long term).

The Asset Sustainability Ratio is calculated based on the planned capital expenditure on the renewal of assets as indicated by Council's Asset Management Plans. Council's average ratio over the 10 year period is 79%. Council is confident that this expenditure satisfies asset renewal and replacement requirements based on its current asset management plans.



DRAFT FINANCIAL MANAGEMENT (SUSTAINABILITY) GUIDELINE 2022

In November 2022, DSDILGP released a draft Financial Management (Sustainability) Guideline to be implemented from the 2023/24 financial year. The purpose of the Guideline is to enable the Department to more effectively monitor performance and sustainability within the local government sector with the aim of providing more targeted support to Councils as required. A summary of the new ratios and the results over the 10 year forecast period is provided below:

Type	Measure	Rationale	Target	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33
Financial Capacity	Council Controlled Revenue*	Capacity to generate revenue internally	N/A	92%	92%	93%	93%	93%	93%	93%	93%	93%	93%
	Population Growth*	Population growth/decline pressures on Council	N/A	N/A for long-term sustainability statement									
Operating Performance	Operating Surplus Ratio	Holistic overview of Council operating performance	> 0%	0%	1%	2%	1%	0%	0%	0%	1%	0%	1%
	Operating Cash Ratio	Cash operating performance (less depreciation and other non-cash items)	> 0%	29%	31%	32%	32%	31%	31%	31%	31%	31%	31%
Liquidity	Unrestricted Cash Expense Cover Ratio	Unconstrained liquidity available to Council	> 2 months	N/A for long-term sustainability statement									
Asset Management	Asset Sustainability Ratio	Capital renewals program performance	> 60%	68%	74%	81%	90%	82%	84%	73%	89%	81%	73%
	Asset Consumption Ratio	Extent to which assets are being consumed	> 60%	68%	68%	68%	68%	67%	67%	66%	66%	65%	65%
	Asset Renewal Funding Ratio*	Asset replacement program performance	N/A	N/A for long-term sustainability statement									
Debt Servicing Capacity	Leverage Ratio	Ability to repay existing debt	0 - 4 times	1.6	1.8	2.1	2.1	2.0	1.8	1.5	1.4	1.3	1.2

* This ratio is for contextual purposes only so does not have a target benchmark.

Council is within the required targets for the draft DSDILGP ratios for all 10 years.

2. BUDGETED FINANCIAL STATEMENTS

Cairns Regional Council - Budgeted Statement of Income and Expenditure

	2022/23 Forecast \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Operating Revenue				
Rates and utility charges	303,573	323,981	344,305	362,741
Less: rebates	(5,014)	(5,290)	(5,528)	(5,749)
Net rates and utility charges	298,559	318,691	338,777	356,992
Fees and charges	28,561	28,188	30,242	30,329
Interest revenue	3,609	4,611	3,019	2,810
Grants, subsidies and contributions	6,689	8,028	8,038	8,191
Other operating income	20,618	18,397	19,225	19,898
	<u>358,036</u>	<u>377,915</u>	<u>399,301</u>	<u>418,220</u>
Capital Revenue				
Capital grants and subsidies	14,727	19,036	130,500	131,200
Contributions from developers	15,000	15,200	15,400	18,300
Contributed assets	25,980	22,083	22,304	22,527
	<u>55,707</u>	<u>56,319</u>	<u>168,204</u>	<u>172,027</u>
TOTAL REVENUE	<u>413,743</u>	<u>434,234</u>	<u>567,505</u>	<u>590,247</u>
Operating Expenses				
Employee benefits	122,333	128,933	133,211	137,434
Materials and services	130,615	139,766	143,977	145,837
Depreciation	100,450	105,989	112,786	121,188
Finance costs	4,464	2,978	4,540	6,648
	<u>357,862</u>	<u>377,666</u>	<u>394,514</u>	<u>411,107</u>
Capital Expenses				
Loss on disposal of non-current assets	13,900	14,000	14,310	14,626
TOTAL EXPENSES	<u>371,762</u>	<u>391,666</u>	<u>408,824</u>	<u>425,733</u>
NET RESULT	<u>41,981</u>	<u>42,568</u>	<u>158,681</u>	<u>164,514</u>
Other Comprehensive Income				
Increase / (decrease) in asset revaluation surplus	362,399	112,627	163,959	125,766
TOTAL COMPREHENSIVE INCOME	<u>404,380</u>	<u>155,195</u>	<u>322,640</u>	<u>290,280</u>

Estimated Costs of Significant Business Activities for 2023/24

(i) the local government's significant business activities carried on using a full cost pricing basis;

-

(ii) the activities of local government's commercial business units:

Cairns Water

95,503

Cairns Resource Recovery

36,156

(iii) the local government's significant business activities

-

Total of Cairns Water and Cairns Resource Recovery

131,659

Refer to the Estimated Costs of Commercial Business Units at Section 3 for more information

Cairns Regional Council - Budgeted Financial Position

	2022/23 Forecast \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Current Assets				
Cash assets and equivalents	29,563	20,906	20,736	20,081
Receivables	47,504	45,898	48,857	46,662
Inventories	3,430	3,612	3,734	3,833
	<u>80,497</u>	<u>70,416</u>	<u>73,327</u>	<u>70,576</u>
Non-Current Assets				
Property, plant and equipment	4,682,575	4,862,007	5,220,616	5,573,006
	<u>4,682,575</u>	<u>4,862,007</u>	<u>5,220,616</u>	<u>5,573,006</u>
TOTAL ASSETS	<u>4,763,072</u>	<u>4,932,423</u>	<u>5,293,943</u>	<u>5,643,582</u>
Current Liabilities				
Trade and other payables	47,712	50,062	51,183	52,141
Interest bearing liabilities	27,149	30,088	34,249	28,474
Other liabilities	23,988	21,099	22,048	22,930
Provisions	14,431	11,947	12,462	12,660
	<u>113,280</u>	<u>113,196</u>	<u>119,942</u>	<u>116,205</u>
Non-Current Liabilities				
Interest bearing liabilities	129,111	144,024	176,782	239,321
Other liabilities	1,747	807	-	-
Provisions	13,652	13,919	14,102	14,659
	<u>144,510</u>	<u>158,750</u>	<u>190,884</u>	<u>253,980</u>
TOTAL LIABILITIES	<u>257,790</u>	<u>271,946</u>	<u>310,826</u>	<u>370,185</u>
NET COMMUNITY ASSETS	<u>4,505,282</u>	<u>4,660,477</u>	<u>4,983,117</u>	<u>5,273,397</u>
Community Equity				
Asset revaluation surplus	1,765,256	1,877,883	2,041,842	2,167,608
Retained surplus / (deficit)	2,740,026	2,782,594	2,941,275	3,105,789
TOTAL COMMUNITY EQUITY	<u>4,505,282</u>	<u>4,660,477</u>	<u>4,983,117</u>	<u>5,273,397</u>

Cairns Regional Council - Budgeted Statement of Cash Flows

	2022/23 Forecast \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Cash flows from operating activities				
Receipts				
Receipts from customers	352,227	365,673	385,167	409,244
Interest revenue	2,043	4,611	3,019	2,810
Operating grants and contributions	6,914	9,054	8,034	8,262
	<u>361,184</u>	<u>379,338</u>	<u>396,220</u>	<u>420,316</u>
Payments				
Payments to suppliers and employees	(260,476)	(268,407)	(275,708)	(281,932)
Finance costs	(3,528)	(3,137)	(4,200)	(6,275)
	<u>(264,004)</u>	<u>(271,544)</u>	<u>(279,908)</u>	<u>(288,207)</u>
Cash provided by / (used in) operational activities	<u>97,180</u>	<u>107,794</u>	<u>116,312</u>	<u>132,109</u>
Cash flows from investing activities				
Receipts				
Proceeds / (loss) from the sale of non-current assets	2,069	1,500	1,500	1,500
Proceeds from developers and government for capital projects	21,537	30,407	146,042	150,382
	<u>23,606</u>	<u>31,907</u>	<u>147,542</u>	<u>151,882</u>
Payments				
Payments for property, plant and equipment	(104,731)	(166,209)	(300,944)	(341,409)
	<u>(104,731)</u>	<u>(166,209)</u>	<u>(300,944)</u>	<u>(341,409)</u>
Cash provided by / (used in) investing activities	<u>(81,125)</u>	<u>(134,302)</u>	<u>(153,402)</u>	<u>(189,527)</u>
Cash flows provided from financing activities				
Receipts				
Proceeds from borrowings	-	45,000	67,000	91,000
Payments				
Repayment of borrowings	(26,753)	(27,149)	(30,080)	(34,237)
	<u>(26,753)</u>	<u>17,851</u>	<u>36,920</u>	<u>56,763</u>
Cash provided by / (used in) financing activities	<u>(26,753)</u>	<u>17,851</u>	<u>36,920</u>	<u>56,763</u>
Net increase / (decrease) in cash held	<u>(10,698)</u>	<u>(8,657)</u>	<u>(170)</u>	<u>(655)</u>
Cash at beginning of reporting period	40,261	29,563	20,906	20,736
Cash at end of reporting period	<u>29,563</u>	<u>20,906</u>	<u>20,736</u>	<u>20,081</u>

Cairns Regional Council - Budgeted Statement of Changes in Equity

	Total			
	2022/23	2023/24	2024/25	2025/26
	Forecast			
	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	4,100,902	4,505,282	4,660,477	4,983,117
Increase (decrease) to asset revaluation surplus	362,399	112,627	163,959	125,766
Increase (decrease) in net result	41,981	42,568	158,681	164,514
Balance at the end of the period	4,505,282	4,660,477	4,983,117	5,273,397

	Asset Revaluation Surplus			
	2022/23	2023/24	2024/25	2025/26
	Forecast			
	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	1,402,857	1,765,256	1,877,883	2,041,842
Increase (decrease) to asset revaluation surplus	362,399	112,627	163,959	125,766
Balance at the end of the period	1,765,256	1,877,883	2,041,842	2,167,608

	Retained Surplus/(Deficit)			
	2022/23	2023/24	2024/25	2025/26
	Forecast			
	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	2,698,045	2,740,026	2,782,594	2,941,275
Increase (decrease) in net result	41,981	42,568	158,681	164,514
Balance at the end of the period	2,740,026	2,782,594	2,941,275	3,105,789

Cairns Regional Council - Notes to and forming part of the Budgeted Accounts

	2022/23 Original \$	2022/23 Forecast \$	2023/24 \$	2024/25 \$	2025/26 \$
1 Rates and utility charges					
General rates	130,574	130,140	139,111	145,372	151,186
Water	25,017	24,928	26,667	33,612	40,446
Sewerage	82,002	81,863	87,622	91,565	94,770
Special charges	932	930	966	1,009	1,045
Water usage	34,602	35,138	36,872	38,531	39,880
Cleansing charges	30,763	30,574	32,743	34,216	35,414
	<u>303,890</u>	<u>303,573</u>	<u>323,981</u>	<u>344,305</u>	<u>362,741</u>
Less: rebates	(5,131)	(5,014)	(5,290)	(5,528)	(5,749)
	<u>298,759</u>	<u>298,559</u>	<u>318,691</u>	<u>338,777</u>	<u>356,992</u>

	2022/23	2022/23	2023/24	2022/23 Original vs 2023/24 Original Budget		2022/23 Forecast vs 2023/24 Original Budget	
	Original \$	Forecast \$	Original \$	Variance \$	Variance %	Variance \$	Variance %
Rates and utility charges - value of change							
General rates and utility charges ¹							
General rates	130,574	130,140	139,111	8,537	6.54%	8,971	6.89%
Water	25,017	24,928	26,667	1,650	6.60%	1,739	6.98%
Sewerage	82,002	81,863	87,622	5,620	6.85%	5,759	7.03%
Cleansing charges	30,763	30,574	32,743	1,980	6.44%	2,169	7.09%
	<u>268,356</u>	<u>267,505</u>	<u>286,143</u>	<u>17,787</u>	<u>6.63%</u>	<u>18,638</u>	<u>6.97%</u>
Water usage ²	<u>34,602</u>	<u>35,138</u>	<u>36,872</u>	<u>2,270</u>	<u>6.56%</u>	<u>1,734</u>	<u>4.93%</u>

Note 1

Movements in general rates and utility charges incorporates an assumed growth in rateable properties of 1.0%. The increase in the rate in the dollar for each rates category in 2023/24 is 5.99%.

Note 2

Water usage movements reflect price and growth increase listed in note 1 as well as assumptions around consumption. Residential water usage has increased 9c per kilolitre (6.1%) and Commercial water usage has increased 9c per kilolitre (5.8%).

3. ESTIMATED COSTS OF COMMERCIAL BUSINESS UNITS

Cairns Regional Council - Budgeted Income Statement

Cairns Water

	2022/23 Forecast \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Operating Revenue				
Rates and utility charges	140,823	149,980	162,474	174,602
Fees and charges	2,956	2,989	3,228	3,261
Interest revenue	860	1,170	1,211	1,241
Other operating income	918	802	838	867
	<u>145,557</u>	<u>154,941</u>	<u>167,751</u>	<u>179,971</u>
Capital Revenue				
Capital grants, subsidies and contributions	570	640	229	-
Contributed assets	9,211	7,829	7,806	7,884
	<u>9,781</u>	<u>8,469</u>	<u>8,035</u>	<u>7,884</u>
TOTAL REVENUE	<u>155,338</u>	<u>163,410</u>	<u>175,786</u>	<u>187,855</u>
Operating Expenses				
Employee benefits	16,186	16,355	16,969	17,639
Materials and services	35,759	34,669	36,315	37,677
Depreciation	40,542	44,479	48,557	54,149
	<u>92,487</u>	<u>95,503</u>	<u>101,841</u>	<u>109,465</u>
Capital Expenses				
Loss on disposal of non-current assets	5,793	7,790	6,324	8,235
TOTAL EXPENSES	<u>98,280</u>	<u>103,293</u>	<u>108,165</u>	<u>117,700</u>
NET RESULT	<u>57,058</u>	<u>60,117</u>	<u>67,621</u>	<u>70,155</u>
Other Comprehensive Income				
Increase in asset revaluation surplus	82,943	34,453	51,735	42,899
TOTAL COMPREHENSIVE INCOME	<u>140,001</u>	<u>94,570</u>	<u>119,356</u>	<u>113,054</u>

Cairns Regional Council - Budgeted Income Statement

Cairns Resource Recovery

	2022/23 Forecast \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Operating Revenue				
Rates and utility charges	30,574	32,743	34,216	35,585
Fees and charges	2,850	3,067	3,312	3,098
Interest revenue	209	284	294	302
Other operating income	7,078	7,303	7,632	7,899
Grants, subsidies and contributions	75	125	-	-
	<u>40,786</u>	<u>43,522</u>	<u>45,454</u>	<u>46,884</u>
TOTAL REVENUE	<u>40,786</u>	<u>43,522</u>	<u>45,454</u>	<u>46,884</u>
Operating Expenses				
Employee benefits	5,728	5,883	6,103	6,344
Materials and services	27,312	28,645	30,006	31,131
Depreciation	1,726	1,628	1,682	1,774
	<u>34,766</u>	<u>36,156</u>	<u>37,791</u>	<u>39,249</u>
Capital Expenses				
Loss on disposal of non-current assets	162	194	200	205
	<u>34,928</u>	<u>36,350</u>	<u>37,991</u>	<u>39,454</u>
TOTAL EXPENSES	<u>34,928</u>	<u>36,350</u>	<u>37,991</u>	<u>39,454</u>
Net Result	<u>5,858</u>	<u>7,172</u>	<u>7,463</u>	<u>7,430</u>
Other Comprehensive Income				
Increase in asset revaluation surplus	5,296	718	1,030	780
TOTAL COMPREHENSIVE INCOME	<u>11,154</u>	<u>7,890</u>	<u>8,493</u>	<u>8,210</u>

4. 2023/24 LONG TERM FINANCIAL FORECAST

Cairns Regional Council - Long Term Financial Forecast (extract)

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue											
Rates and utility charges	298,559	318,691	338,777	356,992	375,056	393,663	408,225	422,519	437,314	453,494	469,373
Fees and charges	28,561	28,188	30,242	30,329	31,934	32,027	33,723	33,823	35,615	35,723	37,617
Interest revenue	3,609	4,611	3,019	2,810	3,679	3,934	4,229	4,637	4,580	4,350	4,766
Grants, subsidies and contributions	6,689	8,028	8,038	8,191	8,478	8,775	9,082	9,400	9,729	10,069	10,421
Other operating income	20,618	18,397	19,225	19,898	20,594	21,315	22,061	22,833	23,632	24,459	25,315
	<u>358,036</u>	<u>377,915</u>	<u>399,301</u>	<u>418,220</u>	<u>439,741</u>	<u>459,714</u>	<u>477,320</u>	<u>493,212</u>	<u>510,870</u>	<u>528,095</u>	<u>547,492</u>
Capital Revenue											
Capital grants and subsidies	14,727	19,036	130,500	131,200	24,400	25,100	25,800	26,600	27,400	28,200	29,100
Contributions from developers	15,000	15,200	15,400	18,300	18,500	18,700	18,900	19,000	19,200	19,400	19,600
Contributed assets	25,980	22,083	22,304	22,527	22,752	22,980	23,209	23,442	23,676	23,913	24,152
	<u>55,707</u>	<u>56,319</u>	<u>168,204</u>	<u>172,027</u>	<u>65,652</u>	<u>66,780</u>	<u>67,909</u>	<u>69,042</u>	<u>70,276</u>	<u>71,513</u>	<u>72,852</u>
TOTAL REVENUE	<u>413,743</u>	<u>434,234</u>	<u>567,505</u>	<u>590,247</u>	<u>505,393</u>	<u>526,494</u>	<u>545,229</u>	<u>562,254</u>	<u>581,146</u>	<u>599,608</u>	<u>620,344</u>
Operating Expenses											
Employee benefits	122,333	128,933	133,211	137,434	142,245	147,222	152,376	157,707	163,227	168,942	174,852
Materials and services	130,615	139,766	143,977	145,837	156,838	170,258	175,514	181,934	188,590	196,520	202,648
Depreciation	100,450	105,989	112,786	121,188	126,104	130,968	135,735	140,501	145,720	151,424	157,043
Finance costs	4,464	2,978	4,540	6,648	10,386	11,244	11,442	10,981	10,134	9,832	9,999
	<u>357,862</u>	<u>377,666</u>	<u>394,514</u>	<u>411,107</u>	<u>435,573</u>	<u>459,692</u>	<u>475,067</u>	<u>491,123</u>	<u>507,671</u>	<u>526,718</u>	<u>544,542</u>
Capital Expenses											
Loss on disposal of non-current assets	13,900	14,000	14,310	14,626	14,949	15,278	15,613	15,956	16,305	16,661	17,024
TOTAL EXPENSES	<u>371,762</u>	<u>391,666</u>	<u>408,824</u>	<u>425,733</u>	<u>450,522</u>	<u>474,970</u>	<u>490,680</u>	<u>507,079</u>	<u>523,976</u>	<u>543,379</u>	<u>561,566</u>
Net result	<u>41,981</u>	<u>42,568</u>	<u>158,681</u>	<u>164,514</u>	<u>54,871</u>	<u>51,524</u>	<u>54,549</u>	<u>55,175</u>	<u>57,170</u>	<u>56,229</u>	<u>58,778</u>
Capital works program expenditure	<u>113,146</u>	<u>164,792</u>	<u>299,944</u>	<u>340,409</u>	<u>180,901</u>	<u>169,930</u>	<u>164,233</u>	<u>150,317</u>	<u>197,098</u>	<u>205,849</u>	<u>189,580</u>
Community Assets											
Total assets	4,763,072	4,932,423	5,293,943	5,643,582	5,841,587	6,027,870	6,207,474	6,384,366	6,582,155	6,795,366	6,995,432
Total liabilities	257,790	271,946	310,826	370,185	379,517	376,395	359,509	335,787	327,829	332,477	318,288
Net Community Assets	<u>4,505,282</u>	<u>4,660,477</u>	<u>4,983,117</u>	<u>5,273,397</u>	<u>5,462,070</u>	<u>5,651,475</u>	<u>5,847,965</u>	<u>6,048,579</u>	<u>6,254,326</u>	<u>6,462,889</u>	<u>6,677,144</u>

5. 2023/24 CODE OF COMPETITIVE CONDUCT STATEMENT

STATEMENT OF ACTIVITIES TO WHICH THE CODE OF COMPETITIVE CONDUCT (CCC) APPLIES

Council has decided by resolution that the CCC is to be applied to the following Prescribed Business Activities for the 2023/24 financial year:

- Cairns Water
- Cairns Resource Recovery

2023/24 ESTIMATED ACTIVITY STATEMENT

Description	Cairns Water \$'000	Cairns Resource Recovery \$'000
Estimated Revenue		
Services provided to the local government	9,464	6,465
Services provided to anyone else	163,410	43,522
Community Service Obligations (net cost)	1,058	1,100
Revenue Total	173,932	51,087
Estimated Expenses		
Employee Costs	16,461	6,080
Materials and Services	45,085	36,013
Depreciation	44,479	1,628
Other Expenditure	7,790	194
Income Tax	18,035	2,152
Expenditure Total	131,850	46,067
Estimated Surplus or (Deficit) before dividend:	42,082	5,020

2023/24 ESTIMATED COSTS OF CARRYING OUT COMMUNITY SERVICE OBLIGATIONS

Activities	Description of the nature of the Community Service Obligation	Cost of CSO \$'000
Water	Water Rates Rates Based Financial Assistance	60
	Total	60
Wastewater	Sewerage Rates Rates Based Financial Assistance	998
	Total	998
	Total	1,058

Activities	Community Service Obligation Description	Cost of CSO \$'000
Waste Services	Free Green Waste conducted four times a year	645
	Charity exemptions for waste disposal	229
	Collection and disposal relating to community clean up events	3
	Free hazardous waste disposal to prevent incorrect disposals	177
	Recycling services fee free of charge to schools	37
	In Kind Waste & Recycling Collections	7
	Donations of buy back shop items to charity	2
	Total	1,100

6. REVENUE POLICY



CAIRNS REGIONAL COUNCIL

General Policy

REVENUE POLICY

- Intent** To set out the principles used by Council for:
- The levying of rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - The establishment of cost-recovery methods (fees)
 - The purpose of concessions
 - Infrastructure charges for a new development

Scope This policy applies to Cairns Regional Council and all Council commercial business units.

PROVISIONS

The Levying of Rates and Charges

In levying rates and charges the following principles will be applied:

- Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions and other sources.
- Consider the level of the cost of maintaining existing facilities and necessary services and the need for additional facilities and services.
- Make clear what is the Council's and each ratepayers' responsibility to the rating system.
- Timing of the levy of rates to ensure a sustainable cash flow for the operation of Council and to spread the burden to the ratepayer over the financial year.
- Equity through flexible payment arrangements.
- Transparency in the making of rates and charges.
- Having in place a rating regime that is simple and inexpensive to administer.
- Flexibility to take account of changes to the local economy.

Council will consider contemporary water issues whilst reviewing the water consumption and access prices.

Council will distribute the rates burden by use of differential rating categories. Council will consider the lowest and highest rating outcomes for each differential category. Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

Concessions for Rates and Charges

In considering the application of concessions, Council will be guided by the principles of:

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

Council may give consideration to granting a concession to a class of landowner without the need for an individual application in accordance with *s122 (4) of the Local Government Regulation 2012*.

The Purpose of Concessions

Council will support community objectives through the application of concessions to:

- reduce the financial burden of rates and charges payable by pensioners, including those in eligible retirement villages;
- support the community activities of not-for-profit organisations and support their economic development;
- provide assistance to ratepayers suffering genuine financial hardship;

- reduce the cost of water usage for home dialysis users;
- provide assistance to offset larger than normal water usage accounts due to the existence of a concealed leak for residential and not for profit organisations.

Recovering of Overdue Rates and Charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances.
- Flexibility by responding where necessary to changes in the local economy.

Council will charge interest on all overdue rates and charges. Council's Debt Recovery Policy sets out the detail of the processes used to recover outstanding rates and charges.

Cost Recovery Methods

Section 97 of the Local Government Act 2009 allows Council to set cost-recovery fees. Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Infrastructure Charges for a New Development

Under Section 113 of the *Planning Act 2016* local governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the *Planning Regulation 2017* states the maximum amount for each charge.

Infrastructure Charges are levied by an Infrastructure Charges Notice issuing with a Development Approval. Infrastructure charges contribute to the provision of trunk infrastructure as contained in Council's Local Government Infrastructure Plan for: trunk water supply, wastewater, stormwater, transport, parks and land for community facilities networks that supports the growth and development in the Region.

Infrastructure Charges rates are contained in Council's Infrastructure Charges. Infrastructure charges rates are identified for particular types of development (residential and non-residential) in a particular area that are no greater than the maximum amount for each charge contained in the *Planning Regulation 2017*. Quarterly increases are applied to the Infrastructure Charges rates using the Consumer Price Index: All Groups, Brisbane.



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

General Manager Responsible for Review:

Chief Financial Officer

ORIGINALLY ADOPTED: 21/06/2002

CURRENT ADOPTION: 24/05/2023

DUE FOR REVISION: 24/05/2024

REVOKED/SUPERSEDED:

Mica Martin
Chief Executive Officer

7. REVENUE STATEMENT



CAIRNS REGIONAL COUNCIL

General Policy

REVENUE STATEMENT



Revenue Statement 2023/24

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1 Definitions

Throughout this statement, a term appearing in ***bold italic*** text unless otherwise stated, is defined section 8 – Dictionary.

2 Introduction

The Revenue Statement is prepared in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009* and sections 169 and 172 of the *Local Government Regulation 2012*.

The purpose of this Revenue Statement is to:

- set out the Rates and Charges to be levied in the ***financial year***, including the differential rating categories and a description of each of the rating categories; and
- identify applicable concessions on the Rates and Charges to be granted during the ***financial year***; and
- establish the criteria for cost-recovery fees and other charges for the goods and services provided by Council's business activities undertaken on a commercial basis.

The Rates and Charges and other revenue measures are adopted at the Budget meeting of Council and are based on the principles contained within Council's Revenue Policy. More details of these principles and the other factors that are considered in determining the Rates and Charges are contained in the Revenue Policy.

3 General Rates

3.1 Basis Of Rates

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.

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.

3.2 Limiting Increase in Rates and Charges

Cairns Regional Council will not make a resolution limiting the increases in differential general rates or charges for the 2023/24 ***financial year***.

3.3 Rates to Apply

3.3.1 Explanation

The applicable rates for the 2023/24 are identified in *Table 1 - Differential General Rates* below, as adopted in the 2023/24 Council budget. A single rate in the dollar shall apply to the **rateable value** of all land, within the Cairns Regional Council local government area, as provided by the Department of Resources.

3.3.2 Differential General Rates

- a) Section 81 of *the Local Government Regulation 2012* provides that Council may levy general rates that differ for different categories of **rateable land** in the local government area.
- b) For the purpose of making and levying differential general rates for the **financial year** on all **rateable land**, pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012* Council determines that:
 - (i) There will be 70 different categories for **rateable land**
 - (ii) The rating categories of **rateable land** and a description of each of the rating categories is set out in *Table 1 - Differential General Rates*, below
 - (iii) The criteria used to determine which rating category applies to **rateable land** is specified in the Description and Specific Criteria columns of *Table 1 – Differential General Rates*, below.
- c) Council, using the criteria specified in *Table 1 - Differential General Rates* identifies the differential rating category in which each **parcel of rateable land** in the region is included.
- d) Council delegates to the Chief Executive Officer (CEO) the power to determine which rating 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 *Table 1 – Differential General Rates*. Further information that the CEO may utilise in this regard includes:
 - (i) The **land use codes** as adopted by the Department of Resources;
 - (ii) The current zones in the CairnsPlan 2016;
 - (iii) Other such criteria as outlined within this statement and existing as at 1 July 2023.

3.3.3 Minimum General Rates

Council has applied the rate in the dollar and minimum amount for the differential general rates as indicated in *Table 1 - Differential General Rates*. Minimum Amount Differential General Rates are levied pursuant to section 77 of the *Local Government Regulation 2012*. In addition, no minimum amount will apply to land to which section 50 of the *Land Valuation Act 2010* applies.

3.3.4 Objecting to a Differential Rate Category

In accordance with section 90 of the *Local Government Regulation 2012*:

- (i) The only ground for objecting to the rating category for the land is that the **owner** considers the land should belong to a different rate category.
- (ii) The **owner** may object by giving the local government an objection notice.
- (iii) Cairns Regional Council will assess differential general rate objections submitted on an approved form.
- (iv) The objection notice must be submitted by the **owner** within 30 days after the day the rate notice was issued.

Council will only accept a differential general rate objection notice in the **financial year** for which the rates have been levied. Adjustment to rates and charges because of a differential general rate objection notice will only be made from the commencement of the current rate period in which the objection was lodged. Objections will not affect the levying and recovery of rates, consequently the **owner** remains liable for the rates and charges specified on the rate notice.

Table 1 – Differential General Rates

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
Residential A	<p>Residential properties.</p> <p>This category will only apply where:</p> <p>a) the land is used solely for residential purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land to be used solely for residential purposes; or</p> <p>b) the land contains a dwelling house and secondary dwelling; or</p> <p>c) the sole purpose for which the subject land is presently utilised is vacant land and has been purchased by an individual for solely residential purposes following the re-configuration of allotments; and</p> <p>d) the land is characterised by one of the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following land use codes would fall within this category –</p> <p>01 Vacant urban land (<i>excluding those included in commercial categories D & E</i>).</p> <p>02 Residential single unit dwelling (dwelling house) – urban and rural</p> <p>04 Large homesite – vacant urban and rural (<i>excluding those included in commercial categories D & E</i>).</p> <p>05 Large homesite – dwelling (dwelling house) – vacant urban and rural</p> <p>06 Outbuildings -uninhabitable building/structure/ improvement (<i>excluding those included in commercial categories D & E</i>).</p> <p>09 Group titles</p> <p>94 Vacant rural land</p>	0.00577900	1,026.20
Residential K	<p>Residential properties that are building units.</p> <p>This category will only apply where:</p> <p>a) the land is used solely for residential purposes or has the potential predominant use by virtue of its</p>	<p>Ordinarily properties with the following land use codes would fall within this category –</p> <p>08 Building Units</p>	0.01028192	1,026.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land is part of a <i>community title scheme</i>; and</p> <p>c) the land is characterised by the Specific Criteria opposite.</p>	<p>The following land is specifically included in this differential rating category:</p> <p>a) <i>vacant land</i> which meets the general criteria for this differential rating category</p>		
Residential L2	<p>Where the number of <i>Multi-Units Dwellings (MUDs)</i> on the property is equal to 2.</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 2 x MUDs</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) where the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings (MUDs)</i> (dual occupancy/ duplex or flats)</p>	0.00819012	2,052.40
Residential L3	<p>Where the number of <i>Multi-Units Dwellings (MUDs)</i> on the property is equal to 3</p> <p>This category will only apply where:</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p>	0.00819012	3,078.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<ul style="list-style-type: none"> a) the land is used solely for residential purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land to be used solely for residential purposes; and b) the land contains 3 x MUDs; and c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite. 	<p>03 Multi-Units Dwellings (MUDs) (dual occupancy/ duplex or flats)</p>		
Residential L4	<p>Where the number of Multi-Units Dwellings (MUDs) on the property is equal to 4</p> <p>This category will only apply where:</p> <ul style="list-style-type: none"> a) the land is used solely for residential purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land to be used solely for residential purposes; and b) the land contains 4 x MUDs; and c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite. 	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>03 Multi-Units Dwellings (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	4,104.80

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
Residential L5	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 5</p> <p>This category will only apply where:</p> <ul style="list-style-type: none"> a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and b) the land contains 5 x MUDs; and c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite. 	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	5,131.00
Residential L6	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 6</p> <p>This category will only apply where:</p> <ul style="list-style-type: none"> a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and b) the land contains 6 x MUDs; and c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite. 	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	6,157.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
Residential L7	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 7</p> <p>This category will only apply where:</p> <ul style="list-style-type: none"> a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and b) the land contains 7 x MUDs; and c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite. 	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	7,183.40
Residential L8	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 8</p> <p>This category will only apply where:</p> <ul style="list-style-type: none"> a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and b) the land contains 8 x MUDs; and 	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	8,209.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite.			
Residential L9	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 9</p> <p>This category will only apply where:</p> a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i> ; and b) the land contains 9 x MUDs; and c) the land does not fall into category Residential K; and d) the land is characterised by the Specific Criteria opposite.	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	9,235.80
Residential L10	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 10</p> <p>This category will only apply where:</p> a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	10,262.00

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p>upon the land to be used solely for residential purposes; and</p> <p>b) the land contains 10 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L11	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 11</p> <p>This category will only apply where:</p> <p>a) the land is used solely for residential purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land to be used solely for residential purposes; and</p> <p>b) the land contains 11 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	11,288.20
Residential L12	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 12</p> <p>This category will only apply where:</p> <p>a) the land is used solely for residential purposes or has the potential predominant use by virtue of its improvements or activities conducted</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	12,314.40

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p>upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 12 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L13	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 13</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 13 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	13,340.60
Residential L14	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 14</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	14,366.80

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 14 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L15	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 15</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 15 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	15,393.00
Residential L16	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 16</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	16,419.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 16 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L17	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 17</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 17 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	17,445.40
Residential L18	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 18</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	18,471.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 18 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L19	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 19</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 19 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	19,497.80
Residential L20	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 20</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	20,524.00

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 20 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L21	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 21</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 21 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	21,550.20
Residential L22	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 22</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	22,576.40

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 22 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L23	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 23</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 23 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	23,602.60
Residential L24	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 24</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	24,628.80

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 24 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L25	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 25</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 25 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	25,655.00
Residential L26	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 26</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	26,681.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 26 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L27	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 27</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 27 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	27,707.40
Residential L28	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 28</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	28,733.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 28 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L29	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 29</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 29 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	29,759.80
Residential L30	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 30</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	30,786.00

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 30 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L31	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 31</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 31 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	31,812.20
Residential L32	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 32</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	32,838.40

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 32 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L33	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 33</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 33 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	33,864.60
Residential L34	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 34</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	34,890.80

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 34 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L35	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 35</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 35 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	35,917.00
Residential L36	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 36</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	36,943.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 36 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L37	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 37</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 37 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	37,969.40
Residential L38	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 38</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	38,995.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 38 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L39	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 39</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 39 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	40,021.80
Residential L40	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 40</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	41,048.00

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 40 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L41	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 41</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 41 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	42,074.20
Residential L42	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 42</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	43,100.40

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 42 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L43	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 43</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 43 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	44,126.60
Residential L44	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 44</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	45,152.80

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 44 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L45	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 45</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 45 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	46,179.00
Residential L46	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 46</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	47,205.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 46 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L47	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 47</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 47 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	48,231.40
Residential L48	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 48</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	49,257.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 48 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L49	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 49</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 49 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	50,283.80
Residential L50	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 50</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	51,310.00

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 50 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L51	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 51</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 51 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	52,336.20
Residential L52	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 52</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	53,362.40

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 52 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L53	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 53</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 53 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	54,388.60
Residential L54	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 54</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	55,414.80

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 54 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L55	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 55</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 55 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	56,441.00
Residential L56	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 56</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	57,467.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 56 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L57	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 57</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 57 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	58,493.40
Residential L58	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 58</p> <p>This category will only apply where:</p> <p>a) the land is used solely for residential purposes or has the potential predominant use by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	59,519.60

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for residential purposes; and</p> <p>b) the land contains 58 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential L59	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 59</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 59 x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	60,545.80
Residential L60+	<p>Where the number of <i>Multi-Units Dwellings</i> (MUDs) on the property is equal to 60+</p> <p>This category will only apply where:</p> <p>a) the land is used solely for <i>residential purposes</i> or has the potential <i>predominant use</i> by virtue of its</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>03 <i>Multi-Units Dwellings</i> (MUDs) (dual occupancy/ duplex or flats)</p>	0.00819012	61,572.00

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p><i>improvements</i> or activities conducted upon the land to be used solely for <i>residential purposes</i>; and</p> <p>b) the land contains 60+ x MUDs; and</p> <p>c) the land does not fall into category Residential K; and</p> <p>d) the land is characterised by the Specific Criteria opposite.</p>			
Residential M	<p>Residential land which is subject to section 50 of the <i>Land Valuation Act 2010</i>.</p> <p>This category will only apply where:</p> <p>a) the land complies with section 50 of the <i>Land Valuation Act 2010</i></p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>72 Residential land which is subject to section 50 of the <i>Land Valuation Act 2010</i>.</p>	0.00577900	No minimum applies
Residential R	<p>Retirement Villages and Relocatable Home Parks</p> <p>This category will only apply where the land is:</p> <p>a) used for <i>retirement village purposes</i> or has the potential <i>predominant use</i> by virtue of its <i>improvements</i> or activities conducted upon the land of <i>retirement village purposes</i>.</p> <p>b) used for <i>relocatable home park purposes</i> or has the potential <i>predominant use</i> of or adapted to be</p>	<p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p> <p>21 Residential Institution (non-medical care).</p> <p>10 Combined multi-dwelling and commercial</p> <p>The following land is specifically included in this category:</p> <p>a) Over-50's Lifestyle Resorts</p> <p>b) Relocatable home parks</p>	0.00577900	1,026.20

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p>used for the siting of relocatable homes for residential use; and</p> <p>c) is characterised by the Specific Criteria opposite.</p>	c) Retirement villages		
Commercial B	<p>Major Shopping Centres over 34,999m2 Gross Lettable Area – Retail (GLAR).</p> <p>This category will apply where the land is:</p> <p>a) used for shopping centre purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes; and</p> <p>b) the anchor tenants are a variety of department store(s)/ discount department store(s) and large grocery supermarkets; and</p> <p>c) major on-site parking facilities; and</p> <p>d) a gross lettable area retail (GLAR) over 34,999m2</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>12 Shopping group (more than 6 shops)</p> <p>13 Shopping group (2- 6 shops)</p> <p>14 Shops - main retail</p> <p>15 Shops secondary retail</p> <p>16 Drive-in shopping centre</p>	0.05155954	1,322,237.86
Commercial D	<p>Commercial properties located within the Inner City.</p> <p>This category will apply where the land is:</p> <p>a) used for commercial/ industrial purposes or has the potential predominant use by virtue of its improvements or</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>07 Guest house/ private hotel</p> <p>08 Building units</p> <p>09 Group titles</p>	0.01819908	1,057.58

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	activities conducted upon the land of <i>commercial/ industrial purposes</i> ; and b) are contained within the shaded area on the map shown as commercial inner city in appendix 1.	<p>10 Combined multi-dwelling and commercial</p> <p>11 Shop – single</p> <p>12 Shopping group (more than 6 shops excluding those in Commercial B & G categories)</p> <p>13 Shopping group (2- 6 shops excluding those in Commercial B & G categories)</p> <p>14 Shops - main retail (excluding those in Commercial B & G categories)</p> <p>15 Shops secondary retail (excluding those in Commercial B & G categories)</p> <p>16 Drive-in shopping centre (excluding those in Commercial B & G categories)</p> <p>17 Restaurant</p> <p>18 Special tourist attraction</p> <p>19 Walkway</p> <p>20 Marina</p> <p>22 Car park</p> <p>23 Retail warehouse</p> <p>24 Sales area outdoor</p> <p>25 Offices</p> <p>26 Funeral parlours</p>		

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		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 – ice works 35 General industry 36 Light industry 37 Noxious/ offensive industry 38 Advertising – hoarding 39 Harbour industries 40 Extractive 41 Childcare 42 Hotel/ tavern 43 Motel 44 Nurseries (plants) 45 Theatres and cinemas 46 Drive-in theatre 47 Licensed clubs 48 Sports club/ facilities 49 Caravan parks 50 Other clubs/ non-business 51 Religious		

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		<p>52 Cemeteries (including crematoria)</p> <p>55 Library</p> <p>56 Showgrounds/ racecourses/ airfields</p> <p>57 Parks and gardens</p> <p>58 Educational including kindergartens</p> <p>91 Transformers</p> <p>92 Defence force establishments</p> <p>95 Reservoir, dam, bores</p> <p>96 Public hospital</p> <p>97 Welfare homes/ institution</p> <p>99 Community protection centre</p> <p>The following land zones within the CairnsPlan 2016 are also specifically included in this category:</p> <ul style="list-style-type: none"> a) Principal, major, district, local, neighbourhood and specialised centre b) Mixed-use precinct 1 & 2 c) Low/ medium/ high impact industry d) Waterfront and marine industry e) Strategic port land <p>Ordinarily properties with the following <i>land use codes</i> would fall within this category —</p>		

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		: 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	<p>Commercial properties not included in Commercial Categories B, D, F & G.</p> <p>This category will apply where the land is:</p> <p>a) used for commercial/ industrial purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of commercial/ industrial purposes; and</p> <p>b) are not contained within the shaded area on the map shown as commercial inner city in appendix 1.</p> <p>c) Does not fall into commercial categories B, D, F and G</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>07 Guest house/ private hotel 08 Building units 09 Group titles 10 Combined multi-dwelling and commercial 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</p>	0.00816260	1,057.58

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		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/ contractors yard 34 Cold stores – ice works 35 General industry 36 Light industry 37 Noxious/ offensive industry 38 Advertising – hoarding 39 Harbour industries 40 Extractive 41 Childcare 42 Hotel/ tavern 43 Motel 44 Nurseries (plants) 45 Theatres and cinemas 46 Drive-in theatres		

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		<p> 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/ racecourse/ 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 </p> <p>The following land zones within the Cairns Plan 2016 are also specifically included in this category:</p> <p>a) Principal, major, district, local, neighbourhood and specialised centre</p> <p>b) Mixed-use precinct 1 & 2</p>		

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		c) Low/ medium/ high impact industry d) Waterfront and marine industry 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 <i>Land Valuation Act 2010</i> .		
Commercial F	<p>Properties used by Not for Profit Recreation, Sporting and Community Groups that are eligible for Rates Based Financial Assistance.</p> <p>This category will apply where the land qualifies for assistance under Council's Rates Based Financial Assistance Policy.</p>		0.00577900	1,026.20
Commercial G	<p>Shopping Centres over 20,000m² and less than 35,000m² GLAR</p> <p>This category will apply where the land is:</p> <p>a) used for shopping centre purposes or has the potential predominant use by virtue of its improvements or activities</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>12 Shops – shopping group (more than 6 shops) 13 Shopping group (2 to 6 shops) 14 Shops – main retail 15 Shops – secondary retail</p>	0.03702530	556,648.30

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
	<p>conducted upon the land of shopping centre purposes; and</p> <p>b) the anchor tenants are a variety of department store(s)/ discount department store(s) and large grocery supermarkets; and</p> <p>c) major on-site parking facilities; and</p> <p>d) a gross lettable area retail (GLAR) over 20,000m² and less than 35,000m²</p>	<p>16 Drive-in shopping centres</p>		
Rural Productive	<p>This category will apply where the land is used for primary production purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of primary production purposes.</p>	<p>Ordinarily properties with the following land use codes would fall within this category —</p> <p>60 Sheep grazing – dry</p> <p>61 Sheep breeding</p> <p>64 Cattle grazing – breeding</p> <p>65 Cattle breeding and fattening</p> <p>66 Cattle fattening</p> <p>67 Goats</p> <p>68 Milk – quota</p> <p>69 Milk – no quota</p> <p>70 Cream</p> <p>71 Oil seeds</p> <p>73 Grains</p> <p>74 Turf farms</p>	0.00865166	1,057.58

Category	Description	Specific Criteria	Differential General Rate (rate in the dollar)	Minimum Amount Differential General Rate \$
		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 and fodder non-irrigated 85 Pigs 86 Horses 87 Poultry 88 Forestry and logs 89 Animal special 93 Peanuts		
Other Land	This category will apply for all other land not included in any of the above categories		0.00816260	1,057.58

4 4 Special Rates and Charges

4.1 Holloways Beach Rock Wall Stage 2A

4.1.1 Basis of Charge

The Holloways Beach Rock Wall Stage 2A charge is a special charge to be levied under section 92 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, in accordance with the overall plan adopted by Council on 30 June 2004.

For the 2023/24 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.

4.1.2 Charge to apply

An amount to the extent specified in the table 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 DM #7163584).

Lot Number	Plan	Amount
14	RP709285	\$2,480.12
48	RP709285	\$2,480.12

4.1.3 Basis of charge calculation

Council considers that each **parcel** of **rateable land** described above and identified on the maps marked *Holloways Beach Rock Wall – Stage 2A*, or its occupier specially benefits or will specially benefit from, the constructed rock wall and each **parcel** will receive a special benefit by way of an improved level of protection from the sea for the length of the wall constructed on the seaward side of that individual **parcel**.

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.

4.2 Holloways Beach Rock Wall Stage 2B

4.2.1 Basis of charge

The Holloways Beach Rock Wall Stage 2B charge is a special charge to be levied under section 92 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, in accordance with the overall plan adopted by Council on 30 June 2004.

For the 2023/24 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 \$338,369.73 borrowed to cover the construction costs of the rock wall.

4.2.2 Charge to apply

An amount to the extent specified in the table 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 DM #7163592).

Lot Number	Plan	Amount
9	RP745145	\$1,404.26
15	RP709285	\$1,404.26
16	RP709285	\$1,849.19
17	RP709285	\$2,808.58

Lot Number	Plan	Amount
18	RP709285	\$1,404.26
19	RP709285	\$3,699.36
20	RP709285	\$3,699.36
1	RP738098	\$5,044.41
2	RP738098	\$5,044.35

4.2.3 Basis of charge calculation

Council considers that each **parcel** of **rateable land** described above and identified on the maps marked *Holloways Beach Rock Wall – Stage 2B*, or its occupier specially benefits or will specially benefit from, the constructed rock wall and each **parcel** will receive a special benefit by way of an improved level of protection from the sea for the length of the wall constructed on the seaward side of that individual **parcel**.

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.

4.3 Bluewater Canal

4.3.1 Basis of charge

The Bluewater Canal charge is a special charge to be levied under section 92 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, in accordance with the overall plan adopted by Council on 30 June 2021. (Refer to the Bluewater Canal - Special Charge report to Special (Budget) Meeting 19 June 2023).

For the 2023/24 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 ten-year overall plan for works undertaken by Council. The amount of revenue proposed to be collected for the 2023/24 year is \$686,207.

4.3.2 Charge to apply

- a) An amount of **\$2377.64** to be levied on each **parcel** to the extent specified below and identified on the map marked *Bluewater Canal*.

Lot Number	Plan
1 to 37 39 to 41 44 to 65 79 to 116 119 to 130	SP165903
1 to 2	SP279525
42	SP241494
117	SP261231
22 to 23	SP224676
1 to 3	SP301538
26 to 31	RP737271
32 to 43	SP737260

- b) A total amount of **\$256,785.12** for Bluewater Marina (lot 1860 SP264300).
c) A total amount of **\$98,929.46** for Yorkeys Knob Marina (lot 26 SP122863).

4.3.3 Basis of charge calculation

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 #6933867); and
- all berths within the Bluewater and Yorkeys Knob Marinas.

Council considers that each **parcel of rateable land** described above and identified on the map marked *Bluewater Canal*, or its occupier specially benefits from and specifically contribute to the need for dredging and maintenance of the Bluewater Canal, Half Moon Creek and Offshore Channel area over and above the standard level of service applied by Council.

5 Separate Charges

5.1 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 (to be known as the ‘Waste Levy’), 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 arrears, to recover the actual costs incurred and will be levied once Council is materially impacted by the costs of the Waste Levy.

There will be no separate charge levied in the 2023/24 **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.

6 Utility Charges

Pursuant to sections 92 and 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council has resolved to raise and levy the following utility charges.

6.1 Cleansing Charges

6.1.1 Basis of charge

A domestic cleansing charge will be levied for the purpose of removal and disposal of domestic waste in Council’s local government area.

6.1.2 Charge to apply

Description	Basis of charge	Annual cleansing charge per service
Residential – properties with a differential rating category of Residential A, Residential K, Residential L2 – L60+ or Residential R	Each dwelling house, strata title unit, or multi-unit dwelling (MUD) . Boarding house, guest house, hostel for each four (4) persons able to be accommodated or part thereof (other than those classified as commercial).	\$434.74
Residential – properties with a differential rating category of Residential A, Residential K, Residential L2 – L60+ or residential R	An additional cleansing service can be requested and will be charged per additional service.	\$434.74

Description	Basis of charge	Annual cleansing charge per service
All properties in 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.		\$217.36

6.1.3 Basis of charge calculation

- a) The domestic cleansing charge will apply whether a service is rendered or not, except where a **residential improvement** is built during the year in which case a pro rata charge will be made from the date the improvement is ready for occupancy.
- b) Each service charge includes one (1) 240 litre wheelie bin of domestic waste collected each week and one (1) 240 litre wheelie bin of recyclable domestic waste collected each fortnight.

6.2 Sewerage Charges

6.2.1 Basis of charge

A sewerage charge will be levied for the collection and treatment of sewage within Council's declared sewerage service area.

6.2.2 Charge to apply

Table 3 – Sewerage Charges

Description	Basis of charge	Annual sewerage charge
Residential – properties with a differential rating category of Residential A, Residential K or Residential L2-L60+. This includes circumstances where improvements are built over the boundary of two (2) allotments and the total land area is less than 1190m ² .	Each dwelling house, strata title unit or multi-unit dwelling (MUD) . Where a residential improvement is co-existing within a commercial or rural productive category a residential sewerage charge per residential improvement shall apply. A commercial sewerage charge will apply for each pedestal built on common property associated with strata title units .	\$907.56
Residential - vacant land	Each vacant allotment.	\$722.54
Commercial – properties designed or used as boarding houses, hostels, guest houses, hotels, motels, or commercial activities, such as, manufacturing, repairing, servicing, building, storage, warehouse and like industries. This includes circumstances where: i) improvements are built over the boundary of two (2) or more allotments. ii) Properties are not connected to a sewer main but where Council are prepared to accept sewage. iii) Land with improvements exempt from rating under section 93 of the <i>Local Government Act 2009</i> and section 73 of the <i>Local Government Regulation 2012</i> ,	A separate charge for each pedestal which is equal to: i) One (1) pedestal ii) 1.8 metres of urinal or part thereof; or iii) Three (3) individual wall hung urinals or part thereof. Where a residential improvement is co-existing within a commercial category a residential sewerage charge per residential improvement shall apply.	\$776.46

Description	Basis of charge	Annual sewerage charge
excluding places of worship and nursing homes.		
Commercial – in accordance with section 73 of the <i>Local Government Regulation 2012</i> properties designed or used as: i) places of public worship ii) nursing homes	A charge of 50% of the standard commercial charge for each pedestal with the total charge being rounded up to the next full charge.	\$388.24
Commercial – caravan parks connected to sewer mains.	The following charges shall apply with the total charge being rounded up to the next full charge. i) 25% of the standard commercial charge for each caravan, each tent site, and each cabin without facilities; and ii) 50% of the standard commercial charge for each fully self-contained cabin (FSC)	\$194.12 \$388.24
Commercial – <i>vacant land</i>	A commercial sewerage charge equivalent to one pedestal per vacant allotment.	\$776.46
Rural productive – properties designed or used for rural productive purposes.	A separate charge for each pedestal. Where a <i>residential improvement</i> is co-existing within a rural productive category a residential sewerage charge per <i>residential improvement</i> and <i>vacant allotment</i> shall apply.	\$907.56
Effluent storage tanks – in respect of all categories a charge will apply for treatment of effluent from effluent storage tanks.	Each <i>dwelling house, strata title unit, multi-unit dwelling (MUD)</i> , shop etc.	\$383.90

6.2.3 Basis of charge calculation

- a) A sewerage charge applies to each allotment within Council's declared sewerage service.
- b) Sewerage charges will be imposed from the earlier of:
 - i) The date on which sewer connections are completed; or
 - ii) The date of the final inspection certificate/ certificate of classification; or
 - iii) The date on which connections could have been made if permission to enter premises was denied or delayed.

6.3 Water Access Charges

6.3.1 Basis of charge

Water charges shall be made for the supply of water services within Council's water supply schemes and catchments.

6.3.2 Potable water access charge to apply

Table 4 – Potable water access charges

Description	Basis of charge	Annual water access charge
Residential – properties with a differential rating category of Residential A, Residential K or Residential L2-L60+. This includes circumstances where <i>improvements</i> are built over the boundary of	For each barrack, <i>dwelling house, strata title unit</i> or <i>multi-unit dwelling (MUD)</i> and each <i>vacant allotment</i> categorised as <i>residential</i> .	\$306.68

Description	Basis of charge	Annual water access charge
two (2) allotments and the total land area is less than 1190m ² .		
Commercial - properties designed or used as boarding houses, hostels, guest houses, or commercial activities, such as, manufacturing, repairing, servicing, building, storage, warehouse, shipping and like industries. This includes circumstances where improvements are built over the boundary of two (2) or more allotments.	For each shop, office, school, hostel, boarding house, club, hospital, each vacant allotment categorised as commercial and other commercial/industrial improvement not otherwise specified. This excludes shared properties leased from Far North Queensland Ports Corporation Ltd.	\$303.14
Commercial – properties designed or used as a hotel or motel.	One commercial water access charge for each hotel or motel. *Plus one additional commercial water access charge shall apply for every three (3) rooms or part thereof, provided for accommodation.	\$303.14*
Commercial – properties designed or used as caravan parks.	One commercial water access charge for each caravan park. *Plus one additional commercial water access charge shall apply for every three (3) accommodation units and every six (6) tent/ van sites or part thereof.	\$303.14*
Rural productive – properties designed or used for rural productive purposes.	a) For each barrack, dwelling house, multi-unit dwelling (MUD) or strata title unit. b) For each vacant allotment with a water meter connected. c) For each rural productive improvement with a water meter connected.	\$306.68
Co-existing - residential improvement within commercial or rural productive differential rating categories.	A standard residential access charge shall apply for each barrack, dwelling house, strata title unit or multi-unit dwelling (MUD) and other residential improvements otherwise specified.	\$306.68

6.3.3 Recycled water access charge to apply

Table 5 – Recycled water access charges

Description	Basis of charge	Annual recycled water access charge
All properties/ premises at which a water meter is installed on a recycled water service connection.	Where recycled water is supplied through a water meter for each: Residential - dwelling house, strata title unit or multi-unit dwelling (MUD) and each vacant allotment categorised as residential . Commercial- 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.	\$74.34

6.3.4 Basis of charge calculation

- a) 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.
- b) 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.
- c) 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.

6.4 Water Usage Charges

6.4.1 Basis of Charge

Water usage charges shall be made for every kilolitre of water supplied through a water meter.

6.4.2 Potable water usage charges to apply

Table 6 – Potable water usage charges

Description	Basis of charge	Rate per Kl
Residential - properties with a differential rating category of Residential A, Residential K or Residential L2-L60+. This includes circumstances where improvements are built over the boundary of two (2) allotments and the total land area is less than 1190m ² .	All potable water registered by a Council water meter installed on the property will be charged per kilolitre.	\$1.57
Commercial – properties designed or used as boarding houses, hostels, guest houses, hotels, motels, or commercial activities, such as, manufacturing, repairing, servicing, building, storage, warehouse, and like industries. This includes circumstances where: i) improvements are built over the boundary of two (2) or more allotments. ii) Lessees of Far North Queensland Ports Corporation.	All potable water registered by a Council water meter installed on the property will be charged per kilolitre.	\$1.64
Far North Queensland Ports – used for shipping.	All potable water registered by a Council water meter installed on the property will be charged per kilolitre.	\$2.14
Rural Productive - properties designed or used for rural productive purposes.	All potable water registered by a Council water meter installed on the property will be charged per kilolitre.	\$1.57

6.4.3 Recycled water usage charges to apply

Table 7 – Recycled water usage charges

Description	Basis of charge	Rate per KI
All properties/ premises at which a Council water meter is installed on a recycled water service connection.	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 per kilolitre for all water passing through the water meter within the water year.	\$0.79

6.4.4 Basis of charge calculation

- a) Where residential type **improvements** share a meter with commercial **improvements** and the Department of Resources land use code for that assessment is commercial, water usage charges will be levied at the commercial rate.
- b) 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.
- c) Meters shall be read on a rotational basis three times each year.
- d) Potable/ recycled water usage notices will be issued three times each year.
- e) The charges specified in tables 6 and 7 will apply to all water usage notices issued after 1st July 2023.

7 Administration

7.1 Issue of Notices

All Rates and Charges made, and levied, for the 2023/24 **financial year** (other than Potable and Recycled water usage charges) will be issued twice a year for the periods 1 July to 31 December 2023 and 1 January to 30 June 2024, respectively. Notices will contain information applicable to the property, such as property address, lot and plan number, **improvements** including **property size, land use code** and **rateable value**.

It is the **owner's** responsibility to check that all rates and charges are correct at the time of the issue of the rate notice.

Council is required to collect the Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990* and this levy will be included on the rate notice. Council billing frequency and method noted above will be applied to the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services. For the **financial year** 2023/24, the levy is as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside Council's discretion.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 115 of the *Fire and Emergency Services Act 1990* all rates and charges and the State Government's Emergency Management Levy are to be paid by the due date shown on the rate notice.

Potable and Recycled water usage charges for the 2023/24 **financial year** will be issued three times a year in accordance with section 102 (2) of the *Local Government Regulation 2012*.

It is the **owner's** responsibility to check that all water usage charges are correct at the time of the issue of the notice.

The due date for payment for rates and water usage charges are defined as being at least 30 days from the date of issue of the notice.

7.2 Adjustment of Rates and Charges

A supplementary notice will be issued approximately 60 days prior to the end-of the rating period where there has been a change to the land record since the last half-yearly rate notice, which has altered the rates and/or charges that are or may be levied on the property.

It is the **owner's** responsibility to check that all rates and charges are correct at the time of the issue of the rate notice.

Adjustment to rates and charges will only be made to the current rating period; in the case of exceptional circumstances this may be extended to include other rating periods at Council's discretion.

7.3 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.

7.4 Concessions

7.4.1 Pensioner Concession Policy

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, and for applications received since 01/07/2022, a rebate of the general rate of \$300.00 per annum will be granted to all ratepayers who qualify for the Queensland Government Pensioner Rate Subsidy and meet the eligibility criteria in Council's Pensioner Concession Policy contained in the separate report to Council (refer to Revenue & Pensioner Concession Policy report DM# 7134297). Please refer to the policy for variations to this.

For existing recipients (i.e., approved prior to 01/07/2022) of Council's Pensioner Concession the following will apply:

- The concession will be up to 40% of the General Rate to a maximum of \$1,350.00 per annum.
- The upper limit of total concession will not exceed 5% of Council's total net general rates at which point the 40% concession is to be reduced on a pro rata basis.

Council's Pensioner Concession Policy extends to **retirement villages**, governed by the *Retirement Villages Act 1999*, 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.

This concession does not extend to **owners** in a Land Lease Community (LLC) (e.g. Lifestyle Resort for over 50's) with a perpetual land lease from the site **owner** under a Residential Site Agreement, governed by the *Manufactured Homes (Residential Parks) Act 2003*.

7.4.2 Rates Based Financial Assistance Policy

Council maintains a Rates Based Financial Assistance (RBFA) Policy which allows Council to consider applications for concession 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.

7.4.3 Financial Hardship Policy

Council recognises the effect of the Covid-19 pandemic on the Cairns community, and the adverse financial impact on ratepayers through loss of income, wages, or downturn in business. The Financial Hardship policy has been developed to provide assistance through extended payment plans and waiver of interest for outstanding rates and water usage debts.

7.4.4 Independent Rates Relief Tribunal Policy

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 several 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 only applies 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.

7.4.5 Home Dialysis

Financial assistance is available to offset water usage costs, and the provision of a free additional recycling service for users of Home Dialysis Equipment, as notified by Cairns and Hinterland Hospital and Health Service. Water usage assistance is available for up to 192Kls per annum, dependent upon the type of dialysis machine, and will be applied as an allowance per notice period (every 4 months) as per the following table.

Dialysis Machine	Water Usage Allowance per annum (Kls)	Water usage allowance per period (Kls)
Fresenius	192	64
Nxstage	15	5

7.4.6 Concealed Water Leak Policy

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 Council for approval in line with Council's Concealed Water Leak Policy.

7.5 Differential General Rate Exemptions

Section 93(3) of the *Local Government Act 2009* states that certain land is exempt from differential general rates. Additionally, section 73 of the *Local Government Regulation 2012* provides details of land that is exempt from rating in accordance with section 93(3)(j)(ii) of the *Local Government Act 2009*.

In applying these sections of the *Local Government Act 2009* and supporting regulation, Council will be guided by the principle of communication by raising the awareness of target groups that may qualify for these exemptions.

Section 73 of the *Local Government Regulation 2012* states that for section 93(3)(j)(ii) of the Act, the following land is exempted from rating:

- (a) Land owned by a religious entity if the land is less than 20ha and is used for one 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 a 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) A charitable purpose.
- (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 purposes 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 than 20ha and is used for providing one of 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.

7.6 General Rate Exemption Policy

Upon receipt of a written submission Council will:

- (i) decide if the land is rateable taking the *Local Government Act 2009* and *Local Government Regulation 2012* into consideration.
- (ii) If after due consideration the land is still considered to be rateable, relief may be granted by way of a concession, refer to section 7.4.

7.7 Outstanding Rates and Charges

7.7.1 Interest charges

Compound interest will be charged on all overdue rates and charges under section 133 of the *Local Government Regulation 2012* from the day the rates or charges become overdue. The interest will be calculated on daily rests charged at the prescribed rate of 11.64% per annum.

Please note interest still applies if a payment arrangement or direct debit is in place.

7.7.2 Arrangements to pay

Pursuant to section 129 of the *Local Government Regulation 2012*, Council may grant a suitable payment arrangement for the payment of rates and charges. Due to practical and economic reasons, Council has determined that the outstanding debt, including any additional charges applied in return for Council agreeing to defer payment of rates and charges, should be paid in full by the end of the relevant rating or water usage period.

Please note interest charges still apply if a payment arrangement or direct debit is in place.

7.7.3 Overdue rates and charges

Where the rates and charges remain unpaid and a suitable payment arrangement has not been made, or the payment arrangement has not been adhered to, reminder letters will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence.

As per sections 138 to 146 of the *Local Government Regulation 2012*, Council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. **Vacant land** and commercial properties can be sold after one year where judgment has been entered.

8 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.

8.1 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.

8.2.1 Business activity fees

In relation to fees associated with Council's 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.

Dictionary

Community titles scheme means **premises** situated on land in respect of which a **community titles scheme** or layered **community titles scheme** has been and remains registered pursuant to the *Body Corporate and Community Management Act 1997*.

Commercial/ industrial purposes means land that is in differential rating categories Commercial B, Commercial D, Commercial E, Commercial F or Commercial G, as set out in *Table 1 Differential General Rates* of this resolution.

Dwelling house means a standalone house that is used for **residential purposes** and can include associated domestic outbuildings such as a carport or shed. It may also include a **secondary dwelling** providing it retains an association with the main dwelling and services remain shared between the dwellings.

Financial year	means the financial year commencing on 1 July 2023 and ending on 30 June 2024.
Group titles	residential units erected upon lots pursuant to the provisions of the <i>Building Units and Group Titles Act 1980</i> .
Improvements	means premises that comprise, or upon which is constructed a building, buildings or other improvement. It does not include land upon which the sole improvement is an outbuilding or other minor structure not designed or used for human habitation or occupation.
Land use codes	the land use codes used by Council, derived from the Department of Resources.
Multi-Units Dwellings	the use of a parcel of land for dual occupancy, duplex or flats.
Owner(s)	has the meaning given in the <i>Local Government Act 2009</i> for the term owner of the land.
Parcel/ Parcels	a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.
Predominant use	means the single use, or in the case of multiple usages the main use, for which in the opinion of Council the property is being used or could potentially be used by virtue of improvements or activities conducted upon the property.
Premises	includes: <ul style="list-style-type: none"> (a) the whole or any part of any building, structure, or land and (b) any construction works whether on private land, Crown land, Council land or any public place.
Primary production purposes	land used or available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock; and where a farming concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
Principal place of residence	means a single dwelling house or dwelling unit that is the place of residence at which at least one person who constitutes the owner(s) of the land predominantly resides.
Property	means a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.
Property size	the size of the allotment as recorded by Department of Resources. Please note for premises in a community titles scheme the land size reflects that of the entire complex and does not indicate the size of the individual unit.
Rateable land	has the meaning given by section 93(2) of the <i>Local Government Act 2009</i> .
Rateable value	the value of land for the financial year as issued by the Department of Resources in accordance with the <i>Land Valuation Act 2010</i> . For premises that form part of a community titles scheme the rateable value is based on the lot entitlement as recorded on the community management statement for the scheme.
Relocatable home park	premises in a Land Lease Community (LLC) (e.g. Lifestyle Resort for over 50's) with a perpetual land lease from the site owner under a Residential Site Agreement, governed by the <i>Manufactured Homes (Residential Parks) Act 2003</i> .

Residential improvement	means properties used solely for residential purposes and contains a barrack, dwelling house, strata title unit or multi-unit dwelling (MUD) .
Residential purposes	means land that is in differential rating categories Residential A, Residential K, Residential L2 – L60+ or Residential M as set out in <i>Table 1 Differential General Rates</i> of this resolution.
Retirement village	a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units under a retirement village scheme in accordance with the <i>Retirement Villages Act 1999</i> .
Retirement village purposes	means land that is in differential rating category Residential R as set out in <i>Table 1 Differential General Rates</i> of this resolution.
Secondary dwelling	a dwelling used in conjunction with a dwelling house on the same rateable lot (one valuation). For example, may be constructed under a dwelling house , be attached or freestanding from the dwelling house , may be a separate self-contained part of a dwelling house . Is used by the same household as the primary dwelling house as outlined in the CairnsPlan 2016.
Shopping centre purposes	land which has a predominant use of major retail activities or retail warehouses.
Strata title unit	a lot in a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i> or cognate legislation.
Vacant land/ allotment	means land devoid of buildings or structures except for outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity e.g., heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.

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

General Manager Responsible for Review:

ORIGINALLY ADOPTED: 30/06/2004

CURRENT ADOPTION: 01/07/2022

DUE FOR REVISION: 01/07/2023

REVOKED/SUPERSEDED:

Chief Financial Officer

Mica Martin

Chief Executive Officer

Appendix 1 – Map Commercial Inner City

