

**SPECIAL BUDGET MEETING****19 JUNE 2023****4****ADOPTION OF DIFFERENTIAL GENERAL RATES FOR THE 2023/24 FINANCIAL YEAR**

S Cooper | 63/19/1 | #7183300

**RECOMMENDATION:****That Council:**

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

**Summary of Land Use Categories**

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

<b>Category</b>	<b>Description</b>
Residential A	Residential properties
Residential K	Residential properties that are building units.
Residential L2	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 2
Residential L3	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 3
Residential L4	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 4
Residential L5	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 5
Residential L6	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 6
Residential L7	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 7
Residential L8	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 8
Residential L9	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 9
Residential L10	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 10
Residential L11	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 11
Residential L12	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 12
Residential L13	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 13
Residential L14	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 14
Residential L15	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 15
Residential L16	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 16
Residential L17	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 17
Residential L18	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 18
Residential L19	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 19
Residential L20	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 20

Category	Description
Residential L21	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 21
Residential L22	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 22
Residential L23	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 23
Residential L24	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 24
Residential L25	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 25
Residential L26	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 26
Residential L27	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 27
Residential L28	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 28
Residential L29	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 29
Residential L30	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 30
Residential L31	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 31
Residential L32	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 32
Residential L33	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 33
Residential L34	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 34
Residential L35	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 35
Residential L36	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 36
Residential L37	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 37
Residential L38	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 38
Residential L39	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 39
Residential L40	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 40
Residential L41	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 41
Residential L42	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 42
Residential L43	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 43
Residential L44	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 44
Residential L45	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 45
Residential L46	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 46
Residential L47	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 47
Residential L48	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 48
Residential L49	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 49
Residential L50	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 50
Residential L51	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 51
Residential L52	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 52
Residential L53	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 53
Residential L54	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 54
Residential L55	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 55
Residential L56	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 56
Residential L57	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 57
Residential L58	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 58
Residential L59	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 59
Residential L60+	Where the number of Multi-Unit Dwellings (MUDs) on the property is equal to 60+
Residential M	Residential land which is subject to section 50 of the <i>Land Valuation Act 2010</i> .

Category	Description
Residential R	Retirement Villages and Relocatable Home Parks
Commercial B	Major Shopping Centres over 34,999m <sup>2</sup> Gross Lettable Area – Retail (GLAR).
Commercial D	Commercial properties located within the Inner City.
Commercial E	Commercial properties not included in Commercial Categories B, D, F & G.
Commercial F	Properties used by Not for Profit Recreation, Sporting and Community Groups that are eligible for Rates Based Financial Assistance.
Commercial G	Major Shopping Centres over 20,000m <sup>2</sup> and less than 35,000m <sup>2</sup> GLAR.
Rural Productive	All properties which are used predominantly for Primary Production.
Other Land	Land not included in any of the above categories.

### **Description of Land Use Categories**

The following is a description of the land use categories:

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

#### **RESIDENTIAL**

##### **Residential A**

##### **Residential Properties**

This category will only apply where:

- 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
- b) the land contains a dwelling house and secondary dwelling; or
- 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.

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

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

## **Residential K**

### **Residential properties that are building units**

This category will only apply where:

- 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 is part of a community title scheme.

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

### **08 Building Units**

## **Residential L2 to Residential L60+**

Where the number of Multi-Unit Dwellings (MUDs) on the property is between 2-60+.

This category will only apply where:

- 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 between 2-60+ Multi-Unit Dwellings (MUDs); and
- c) the land does not fall into category Residential K;

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

### **03 Multi-Unit Dwellings (MUDs)**

## **Residential M**

Residential land which is subject to section 50 of the *Land Valuation Act 2010*. Ordinarily properties with the following land use code would fall within this category:

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

## **Residential R**

### **Retirement Villages and Relocatable Home Parks**

This category will only apply where the land is:

- a) used for retirement village purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of retirement village purposes.
- b) used for relocatable home park purposes or has the potential predominant use of or adapted to be used for the siting of relocatable homes for residential use

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

- 10 Combined multi-dwelling and commercial
- 21 Residential Institutions (non-medical care);

The following land is specifically included in this category:

- a) Over-50's Lifestyle Resorts
- b) Relocatable home parks
- c) Retirement villages

## **COMMERCIAL**

### **Commercial B**

**Major Shopping Centres ov 34,999m<sup>2</sup> Gross Lettable Area- Retail (GLAR)**

**This category will apply where the land is:**

- 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
- b) the anchor tenants are a variety of department store(s)/ discount department store(s) and large grocery supermarkets; and
- c) major on-site parking facilities; and
- d) a gross lettable area retail (GLAR) over 34,999m<sup>2</sup>

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

- 12 Shopping Group (more than 6 shops);
- 13 Shopping Group (2 to 6 shops);
- 14 Shops Main Retail;
- 15 Shops Secondary Retail;
- 16 Drive-In Shopping Centres.

### **Commercial D**

**Commercial Properties located within the Inner City**

**This category will apply where the land is:**

- 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
- b) are contained within the shaded area on the below map shown as commercial inner city.





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

07	Guest House/Private Hotel;	32	Wharves;
08	Building Units;	33	Builders Yard/Contractors Yard;
09	Group Titles;	34	Cold Stores - Iceworks;
10	Combined Multi Dwelling and Shop;	35	General Industry;
11	Shop - Single;	36	Light Industry;
12	Shops - Shopping group (more than 6 shops, excluding those in Categories B, E and G);	37	Noxious/Offensive Industry;
13	Shopping group (2 to 6 shops, excluding those in Categories B, E and G);	38	Advertising - Hoarding;
14	Shops - Main Retail (excluding those in Categories B, E and G);	39	Harbour Industries;
15	Shops - Secondary Retail (excluding those in Categories B, E and G);	40	Extractive;
16	Drive In Shopping Centres (excluding those in Categories B, E and G);	41	Child Care;
17	Restaurant;	42	Hotel/Tavern;
18	Special Tourist Attraction;	43	Motel;
19	Walkway;	44	Nurseries;
20	Marina;	45	Theatres and Cinemas;
22	Car Park;	46	Drive-In Theatre;
23	Retail Warehouse;	47	Licensed Clubs;
24	Sales Area Outdoor;	48	Sports Clubs/Facilities;
25	Offices;	49	Caravan Parks;
26	Funeral Parlours;	50	Other Clubs; Non-Business;
27	Hospitals; Convalescent Homes (Medical Care) (Private);	51	Religious;
28	Warehouses and Bulk Stores;	52	Cemeteries (including Crematoria);
29	Transport Terminal;	55	Library;
30	Service Station;	56	Showgrounds/Racecourses /Airfields;
31	Oil Depot and Refinery;	57	Parks and Gardens;
		58	Educational - including Kindergartens;
		91	Transformers;
		92	Defence Force establishments;
		95	Reservoir, Dam, Bores;
		96	Public Hospital;
		97	Welfare Homes/Institutions;
		99	Community Protection Centre.

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

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

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

### **Commercial E**

Commercial properties not included in Commercial Categories B, D, F & G

This category will apply where the land is:

- 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
- b) are not contained within the shaded area on the map shown as commercial inner city.
- c) Does not fall into commercial categories B, D, F and G

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

- |  |  |
|--|--|
| 07 Guest House/Private Hotel;                              | 31 Oil Depots and Refinery;            |
| 08 Building Units;   | 32 Wharves;                            |
| 09 Group Titles;   | 33 Builders Yard/Contractors Yard;     |
| 10 Combined Multi Dwelling and Shop;                       | 34 Cold Stores - Iceworks;             |
| 11 Shop - Single;  | 35 General Industry;                   |
| 12 Shops - Shopping group (more than 6 shops);             | 36 Light Industry;                     |
| 13 Shopping group (2 to 6 shops);                          | 37 Noxious/Offensive Industry;         |
| 14 Shops - Main Retail;                                    | 38 Advertising - Hoarding;             |
| 15 Shops - Secondary Retail;                               | 39 Harbour Industries;                 |
| 16 Drive In Shopping Centres;                              | 40 Extractive;                         |
| 17 Restaurant;   | 41 Child Care;                         |
| 18 Special Tourist Attraction;                             | 42 Hotel/Tavern;                       |
| 19 Walkway;  | 43 Motel;                              |
| 20 Marina;   | 44 Nurseries;                          |
| 22 Car Park;   | 45 Theatres and Cinemas;               |
| 23 Retail Warehouse;                                       | 46 Drive-In Theatres;                  |
| 24 Sales Area Outdoor;                                     | 47 Licensed Clubs;                     |
| 25 Offices;  | 48 Sports Clubs/Facilities;            |
| 26 Funeral Parlours;                                       | 49 Caravan Parks;                      |
| 27 Hospitals; Convalescent Homes (Medical Care) (Private); | 50 Other Clubs; Non-Business;          |
| 28 Warehouses and Bulk Stores;                             | 51 Religious;                          |
| 29 Transport Terminal;                                     | 52 Cemeteries (including Crematoria);  |
| 30 Service Station;  | 55 Library;                            |
|  | 56 Showgrounds/Racecourses /Airfields; |



- |   |   |
|---|---|
| <p>57 Parks and Gardens;<br/> 58 Educational - including<br/> Kindergartens;<br/> 91 Transformers;<br/> 92 Defence Force<br/> establishments;</p> | <p>95 Reservoir, Dam, Bores;<br/> 96 Public Hospital;<br/> 97 Welfare Homes/Institutions;<br/> 99 Community Protection<br/> Centre.</p> |
|---|---|

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

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

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

### **Commercial F**

Properties used by Not for Profit Recreations, Sporting and Community Groups that are eligible for Rates Based Financial Assistance.

This category will apply where the land qualifies for assistance under Council's Rates Based Financial Assistance Policy.

### **Commercial G**

**Shopping Centres over 20,000m<sup>2</sup> and less than 35,000m<sup>2</sup> GLAR**

This category will apply where the land is:

- 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
- b) the anchor tenants are a variety of department store(s)/ discount department store(s) and large grocery supermarkets; and
- c) major on-site parking facilities; and
- d) a gross lettable area retail (GLAR) over 20,000m<sup>2</sup> and less than 35,000m<sup>2</sup>

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

- 12 Shopping Group (more than 6 shops);
- 13 Shopping Group (2 to 6 shops);
- 14 Shops Main Retail;
- 15 Shops Secondary Retail;
- 16 Drive-In Shopping Centres.

## RURAL PRODUCTIVE

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.

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

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

## OTHER LAND

Land not included in any of the above categories.

- Resolve to delegate to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- Resolve, pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, as follows:

Category	Rate in the dollar	Minimum
Residential A	0.00577900	1,026.20
Residential K	0.01028192	1,026.20
Residential L2	0.00819012	2,052.40
Residential L3	0.00819012	3,078.60
Residential L4	0.00819012	4,104.80
Residential L5	0.00819012	5,131.00
Residential L6	0.00819012	6,157.20
Residential L7	0.00819012	7,183.40
Residential L8	0.00819012	8,209.60
Residential L9	0.00819012	9,235.80

Category	Rate in the dollar	Minimum
Residential L10	0.00819012	10,262.00
Residential L11	0.00819012	11,288.20
Residential L12	0.00819012	12,314.40
Residential L13	0.00819012	13,340.60
Residential L14	0.00819012	14,366.80
Residential L15	0.00819012	15,393.00
Residential L16	0.00819012	16,419.20
Residential L17	0.00819012	17,445.40
Residential L18	0.00819012	18,471.60
Residential L19	0.00819012	19,497.80
Residential L20	0.00819012	20,524.00
Residential L21	0.00819012	21,550.20
Residential L22	0.00819012	22,576.40
Residential L23	0.00819012	23,602.60
Residential L24	0.00819012	24,628.80
Residential L25	0.00819012	25,655.00
Residential L26	0.00819012	26,681.20
Residential L27	0.00819012	27,707.40
Residential L28	0.00819012	28,733.60
Residential L29	0.00819012	29,759.80
Residential L30	0.00819012	30,786.00
Residential L31	0.00819012	31,812.20
Residential L32	0.00819012	32,838.40
Residential L33	0.00819012	33,864.60
Residential L34	0.00819012	34,890.80
Residential L35	0.00819012	35,917.00
Residential L36	0.00819012	36,943.20
Residential L37	0.00819012	37,969.40
Residential L38	0.00819012	38,995.60
Residential L39	0.00819012	40,021.80
Residential L40	0.00819012	41,048.00
Residential L41	0.00819012	42,074.20
Residential L42	0.00819012	43,100.40
Residential L43	0.00819012	44,126.60
Residential L44	0.00819012	45,152.80
Residential L45	0.00819012	46,179.00
Residential L46	0.00819012	47,205.20
Residential L47	0.00819012	48,231.40
Residential L48	0.00819012	49,257.60
Residential L49	0.00819012	50,283.80
Residential L50	0.00819012	51,310.00
Residential L51	0.00819012	52,336.20
Residential L52	0.00819012	53,362.40
Residential L53	0.00819012	54,388.60
Residential L54	0.00819012	55,414.80

Category	Rate in the dollar	Minimum
Residential L55	0.00819012	56,441.00
Residential L56	0.00819012	57,467.20
Residential L57	0.00819012	58,493.40
Residential L58	0.00819012	59,519.60
Residential L59	0.00819012	60,545.80
Residential L60+	0.00819012	61,572.00
Residential M	0.00577900	No minimum applies
Residential R	0.00577900	1,026.20
Commercial B	0.05155954	1,322,237.86
Commercial D	0.01819908	1,057.58
Commercial E	0.00816260	1,057.58
Commercial F	0.00577900	1,026.20
Commercial G	0.03702530	556,648.30
Rural Productive	0.00865166	1,057.58
Other Land	0.00816260	1,057.58

### **EXECUTIVE SUMMARY:**

This report provides an update of the differential general rates that will be levied in the 2023/24 financial year.

A 5.99% increase has been applied to the differential general rates for the 2023/24 Financial Year as part of the formulation of the 2023/24 overall budget.

### **COMMENT:**

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the differential rating categories under which rates will be levied for the year as well as the differential rates and minimums to be levied.

Properties in the Cairns Regional Council local government area were not subject to a land revaluation by the Valuer-General this year.

There have been no changes to the rating categories under which rates are levied for 2023/24.

### **OPTIONS:**

#### **Option 1 (Recommended):**

That Council:

1. Resolve, pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category as outlined in the recommendation; and

2. Resolve to delegate to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs; and
3. Resolve, pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category as outlined in the recommendation.

Or

Option 2:

Council does not adopt the categories outlined, delegation to the Chief Executive Officer or the differential rates and proposes amendments to any or all of the above.

**CONSIDERATIONS:**

Statutory:

In formulating the Revenue Statement, Council has complied with the relevant legislative provisions, as follows:

- Adoption of the above rating categories is in accordance with section 94 of the *Local Government Act 2009* and Sections 169 and 172 of the *Local Government Regulation 2012*.
- Adoption of the Differential General Rate and Minimum Rate for each rate category contained in the above Revenue Statement is in accordance with section 94 of the *Local Government Act 2009* and sections 80 and 81 of the *Local Government Regulation 2012*.



Steve Cooper  
Executive Manager Revenue & Business Support



Lisa Whitton  
Chief Financial Officer