

SPECIAL BUDGET MEETING	14
25 JUNE 2018	

ADOPTION OF DIFFERENTIAL GENERAL RATES FOR THE 2018/19 FINANCIAL YEAR

J Cristaldi | 54/1/1 | #5750913

RECOMMENDATION:

That Council:

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

Summary of Land Use Categories

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

Category	Description
Residential A	Residential properties with a valuation from \$1 to \$500,000.
Residential B	Residential properties with a valuation from \$500,001 to \$1,000,000.
Residential C	Residential properties with a valuation of \$1,000,001 or over.
Residential J	Residential properties not subject to banding.
Residential K	Residential properties that are building units.
Residential L	Multi Unit Dwellings (Flats).
Residential M	Residential land which is subject to section 50 of the <i>Land Valuation Act 2010</i> .
Commercial B	Major Shopping Centres over 34,999m ² 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 ² and less than 35,000m ² 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

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

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

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

Residential B

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

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

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

Residential C

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

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

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

Residential J

Properties (excluding those in categories A to C) where that land's zone is included in CairnsPlan 2016 as Rural residential with a total land area over 10 Hectares or Low density residential with a total land area over 0.5 Hectares or Low-medium density residential with a total land area over 3.5 Hectares or Medium density residential with a total land area over 0.5 Hectares or Tourist accommodation with a total land area over 0.5 Hectares or Community facilities with a total land area over 1 Hectare.

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

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

Properties (excluding those in categories A to C) where that land's Planning Area is included in CairnsPlan 2016 as Low density residential with a total land area over 5 Hectares or Low-medium density residential with a total land area over 3.5 Hectares or Medium density residential with a total land area over 1.5 Hectares or Tourist accommodation with a total land area over 0.5 Hectares or Community facilities with a total land area over 1 Hectare.

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

- 05 Large Homesite – Dwelling - Urban and Rural; and

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

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

- 21 Residential Institutions (non-medical care);

Residential K

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

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

08 Building Units

Residential L

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

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

03 Multi Unit Dwelling (Flats)

Residential M

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

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

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

COMMERCIAL**Commercial B**

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

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

12 Shopping Group (more than 6 shops);

13 Shopping Group (2 to 6 shops);

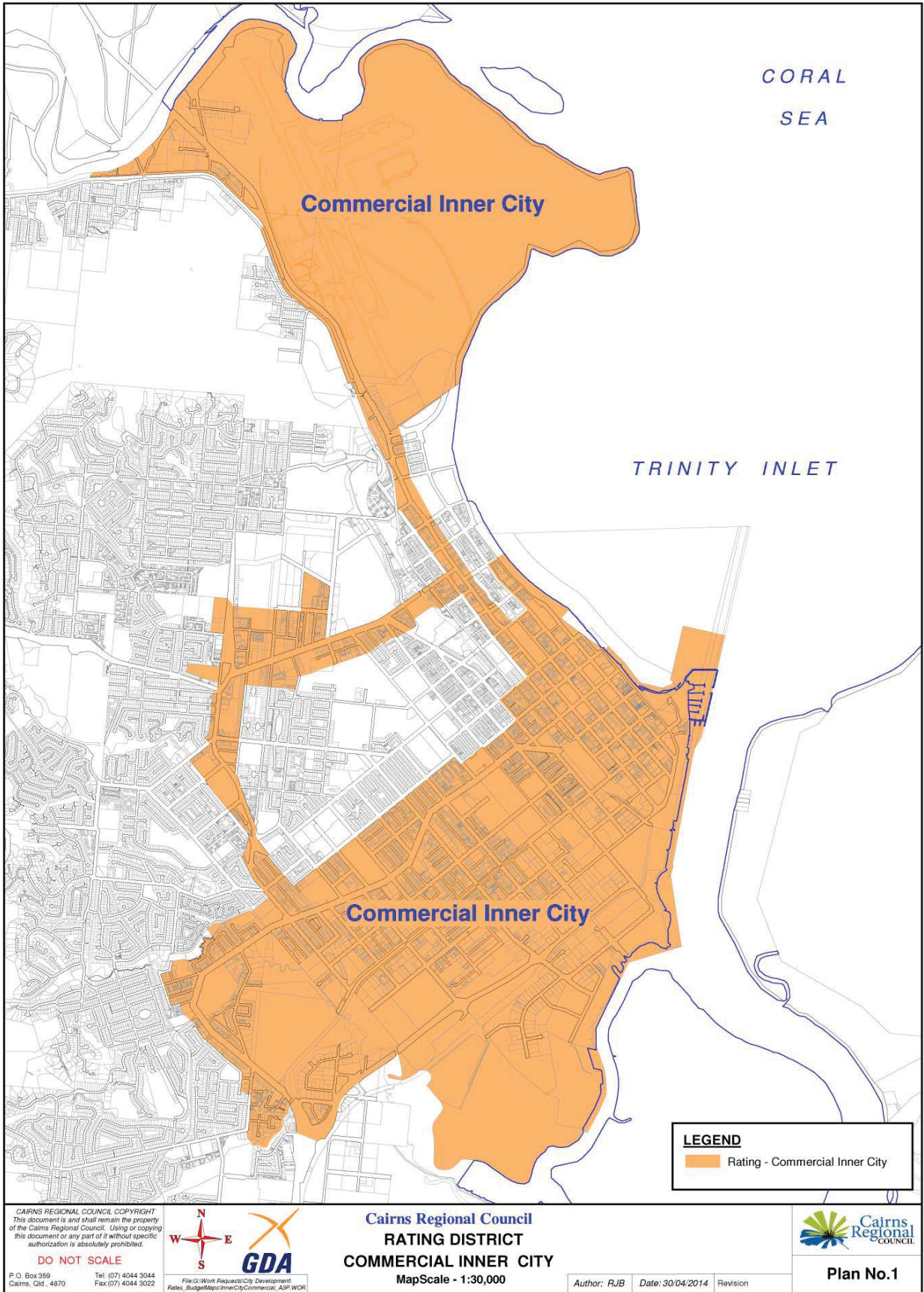
14 Shops Main Retail;

15 Shops Secondary Retail;

16 Drive-In Shopping Centres.

Commercial D

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

- 58 Educational - including Kindergartens;
- 91 Transformers;
- 92 Defence Force establishments;
- 95 Reservoir, Dam, 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

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

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

- 07 Guest House/Private Hotel;
- 08 Building Units;
- 09 Group Titles;
- 10 Combined Multi Dwelling and Shop;
- 11 Shop - Single;
- 12 Shops - Shopping group (more than 6 shops);
- 13 Shopping group (2 to 6 shops);
- 14 Shops - Main Retail;
- 15 Shops - Secondary Retail;
- 16 Drive In Shopping Centres;
- 17 Restaurant;
- 18 Special Tourist Attraction;
- 19 Walkway;
- 20 Marina;
- 22 Car Park;
- 23 Retail Warehouse;
- 24 Sales Area Outdoor;
- 25 Offices;
- 26 Funeral Parlours;

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

Also including the following properties where that land is included as Principle centre, Major centre, District centre, Local centre, Neighbourhood centre, Mixed-use precinct 1, Mixed-use precinct 2, Low-impact industry, Medium-impact industry, High-impact industry, Waterfront and marine industry, Specialised centre zones within 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 in this category must qualify for rate assistance under Council's Rates Based Financial Assistance Policy.

Commercial G

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

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

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

RURAL PRODUCTIVE

Properties which are used predominately for Primary Production.

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

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

- 87 Poultry;
- 88 Forestry and Logs;
- 89 Animals Special;
- 93 Peanuts.

OTHER LAND

Land not included in any of the above categories.

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.
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 follows:

Differential General Rate and Minimum Rate for each Category

Category	Cents in the dollar	Minimum
Residential A	0.613826	\$886.70
Residential B	0.552444	\$3,069.10
Residential C	0.491060	\$5,524.40
Residential J	0.613826	\$886.70
Residential K	1.103142	\$886.70
Residential L	0.787870	\$1,330.00
Residential M	0.613826	Nil
Commercial B	4.454998	\$1,142,479.30
Commercial D	1.739016	\$913.80
Commercial E	0.911760	\$913.80
Commercial F	0.613826	\$886.70
Commercial G	3.256214	\$480,971.80
Rural Productive	1.356656	\$913.80
Other	0.911760	\$913.80

EXECUTIVE SUMMARY:

- This report provides the details of the differential rating categories and new levy amounts for each differential general rate category;
- A 1.70% increase to the Rate in the Dollar and Minimums have been applied for the 2018/19 Financial Year;
- There are no changes to the rating categories under which rates are levied.

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.

For 2018/19 there has been no changes to the rating categories under which rates are levied.

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 107 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*.



Mandy Wise
Manager Cairns Shared Services



Lisa Whitton
Chief Financial Officer