



# CARPENTARIA SHIRE

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**C a r p e n t a r i a   S h i r e   C o u n c i l**

**2020/2021**

**R e v e n u e   S t a t e m e n t**

# REVENUE STATEMENT 2020/2021

## STATEMENT

The Carpentaria Shire Council 2020-2021 Revenue Statement has been drafted to comply with section 104(5) of the Local Government Act 2009 and in accordance with sections 169(2)(b) and 172 of the Local Government Regulation 2012.

## PURPOSE

A Revenue Statement is required to accompany the budget each year. The Local Government Regulation 2012 outlines the matters that a local government must include in its Revenue Statement.

The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the Revenue Statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy;
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

## APPLICABILITY

This Revenue Statement applies to the financial period from 1 July 2020 to 30 June 2021. It is approved in conjunction with the Budget as presented to Council.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted policies will be referred to within the Revenue Statement where appropriate.

## RATES AND CHARGES

[s94 Local Government Act 2009]

For the financial year beginning 1 July 2020, Carpentaria Shire Council will make and levy rates and charges. Rates and charges to be levied will include:

- a) Differential General Rates;
- b) Utility Charges for Water, Sewerage and Waste Management

## DIFFERENTIAL GENERAL RATES

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Council calculates and levies rates and charges utilising the rateable value of the land; this valuation is set by the Department of Natural Resources, Mines & Energy.

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 shire.

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 irrelevances such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, the differential rating categories have been determined having regard to matters such as:

- Land use;
- Availability of services;
- Consumption of services,
- Valuation; and
- Income producing capacity of land.

**Table 1 - Differential Rating Categories**

Category	Differential	Description
1	Vacant Urban Land <10,000 m <sup>2</sup>	All vacant urban land of less than 10,000m <sup>2</sup> in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
2	Residential Land <4,000 m <sup>2</sup>	All residential land of less than 4,000m <sup>2</sup> in size, within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that is used for residential or rural residential purposes.
4	Residential Multi-units	All land within the council areas which consists multi residential dwelling.
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that could be used for residential or rural residential purposes, but is currently vacant.
6	Rural Areas	All land within the council area not included in other Categories.
7	Rural \$500,000 - \$999,999	All rural land within the council area with an unimproved value of between \$500,000 and \$999,999.
8	Rural ≥ \$1,000,000	All rural land within the council area with an unimproved value of \$1,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, rather than grazing or other rural uses.
10	Commercial	All commercial land in Karumba and Normanton that is zoned "Commercial" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) and land zoned as 'Residential' used to operating commercial tourism operations.
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.



Category	Differential	Description
12	Commercial - Other	All land within the council area that is used by not for profit groups or organisations.
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land as described in Category 14 and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 &5 Carpentaria Shire Planning Scheme 2008).
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes or to which the primary land use code 91 – Transformers applies or should apply and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 &5 Carpentaria Shire Planning Scheme 2008).
15	Intensive Accommodation – 10 to 30 Person	All land predominately used for intensive accommodation capable of accommodating 10 to 30 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
16	Intensive Accommodation – 31 to 50 Person	All land predominately used for intensive accommodation capable of accommodating 31 to 50 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
17	Intensive Accommodation $\geq$ 51 Person	All land predominately used for intensive accommodation capable of accommodating 51 or more persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
20	Light Industry	All industrial land in Karumba and Normanton that is zoned as either "Strategic Port Land" or "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.
21	Transport and Heavy Industry <1Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling, and or hazardous industries that is less than 1.0 Hectare in land size.
22	Service Stations	All land used for the purpose of and incidental to retail or wholesale fuel distribution, with a holding capacity of one million litres or less.
23	Bulk Fuel Storage	All land used for the purpose of and incidental to bulk fuel storage operations with a holding capacity greater than one million litres.
24	Shipping and Other Industry	All land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 11, 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28.
25	Processing Plant	All land used for the purpose of and incidental to the processing of goods and services for wholesale purposes.

Category	Differential	Description
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to:- -the bulk handling of mining products; -the storage of mining products; -the distribution of mining products; and/or -the storage of other mining related products and equipment. This category includes land previously used for any or more of the other purposes identified in this category, being rehabilitated (including the removal of structures).
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5 Mega Watts or less.
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5 Mega Watts.
31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting between 5,000 and 100,000 tonnes as defined by the appropriate State Government Department.
32	Quarry >100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting greater than 100,000 tonnes as defined by the appropriate State Government Department.
33	Petroleum Lease	All petroleum leases located in the council area.
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation.
35	Mining Leases 25-99 people	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has no on-site accommodation.
36	Mining Leases ≥100 people	All mining leases located in the council area, that employ 100 people or greater in mining activities and has no on-site accommodation.
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.
38	Mining Leases 25-99 people with accommodation	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has on-site accommodation.
39	Mining Leases ≥100 people with accommodation	All mining leases located in the council area, that employ 100 people or greater in mining activities and has on-site accommodation.
41	Caravan Parks <50 sites	All land within the council area used as a caravan parks with less than 50 sites or accommodation units.
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan parks with 50 – 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan parks with more than 100 sites or accommodation units.
44	Hotels/ Licensed Venue <20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include less than 20 accommodation units.



Category	Differential	Description
45	Hotels/ Licensed Venue $\geq 20$ Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include 20 or more accommodation units.
50	Transport $\geq 1.0$ Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or greater in land size.

## OBJECTIVE AGAINST CATEGORISATION

Pursuant to section 90 of the Local Government Regulation 2012 the owners of rateable land will be informed that they have the right of objection to the category their land is included in.

All objections shall be to the Chief Executive Officer of the Carpentaria Shire Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category.

## MINIMUM DIFFERENTIAL GENERAL RATE

A minimum differential general rate is set for each differential general rate category to achieve an appropriate contribution from all property owners.

Council considers that a minimum general rate should be applied to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties irrespective of the valuation of a property.

No minimum will apply to land to which section 50 of the Land Valuation Act 2010 applies.

## GENERAL RATING CATEGORIES

For the financial period from 1 July 2020 to 30 June 2021 the Differential General Rates and minimum general rates will be levied on the Differential General Rate categories as follows:

**Table 2 - Differential Rating Categories 2020/2021**

Category	Differential	General Rate (cents in the dollar)	Minimum
1	Vacant Urban Land <10,000 m <sup>2</sup>	1.3444	620.00
2	Residential Land <4,000 m <sup>2</sup>	1.4025	600.00
3	Residential Land $\geq 4,000$ m <sup>2</sup> & <100Ha	0.8248	610.00
4	Residential Multi-units	1.5268	640.00
5	Vacant Land $\geq 4,000$ m <sup>2</sup> & <100Ha	0.5648	670.00
6	Rural Areas	0.9522	600.00

Category	Differential	General Rate (cents in the dollar)	Minimum
7	Rural \$500,000 - \$999,999	1.1092	5,200.00
8	Rural $\geq$ \$1,000,000	1.6302	21,440.00
9	Rural - Agriculture	2.0600	5,360.00
10	Commercial	1.5988	680.00
11	Motels	1.4992	2,000.00
12	Commercial - Other	1.2044	570.00
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	7.8090	1090.00
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	15.6246	5,720.00
15	Intensive Accommodation – 10 to 30 Person	3.3280	1,140.00
16	Intensive Accommodation – 31 to 50 Person	3.3280	2,290.00
17	Intensive Accommodation $\geq$ 51 Person	3.3280	3,430.00
20	Light Industry	1.2752	690.00
21	Transport and Heavy Industry <1Ha	3.0126	2,000.00
22	Service Stations	1.7272	1,040.00
23	Bulk Fuel Storage	3.0452	2,080.00
24	Shipping and Other Industry	3.4990	2,080.00
25	Processing Plant	4.2842	2,080.00
26	Mine Product Operations	125.6330	1,545,000.00
27	Electricity Generation $\leq$ 5MW	1.8756	4,310.00
28	Electricity Generation >5MW	2.0000	8,610.00
31	Quarry 5,000 – 100,000 Tonnes	3.4668	5,200.00
32	Quarry >100,000 Tonnes	2.0600	26,780.00

Category	Differential	General Rate (cents in the dollar)	Minimum
33	Petroleum Lease	2.0600	2,580.00
34	Mining Leases <25 people	2.0600	2,060.00
35	Mining Leases 25-99 people	2.0600	10,300.00
36	Mining Leases $\geq$ 100 people	2.0600	103,000.00
37	Mining Leases <25 people with accommodation	2.0600	3,090.00
38	Mining Leases 25-99 people with accommodation	2.0600	15,450.00
39	Mining Leases $\geq$ 100 people with accommodation	2.0600	113,300.00
41	Caravan Parks <50 sites	2.8494	710.00
42	Caravan Parks 50 - 100 sites	1.0310	1,000.00
43	Caravan Parks >100 sites	1.6702	2,000.00
44	Hotels/ Licensed Venue <20 Rooms	1.3388	1,000.00
45	Hotels/ Licensed Venue $\geq$ 20 Rooms	1.6702	2,000.00
50	Transport $\geq$ 1.0Ha	1.9266	3,000.00

## LIMITATION ON RATE INCREASE

[Chapter 4, Part 9, Division 3 Local Government Regulation 2012]

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in the Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

## UTILITY CHARGES

[s94 Local Government Act 2009]

Utility charges are for a service, facility or activity for water, sewerage and waste management.

Council has determined that, pursuant to section 94 of the Local Government Act 2009, it will make and levy charges for the supply of water, sewerage and cleansing services for the financial year beginning 1 July 2020.



## Water Utility Charges

Water utility charges are to be levied on each parcel of land within the Carpentaria Shire Council area whether vacant or occupied that Council is prepared and able to supply water, together with any land connected to the Carpentaria Shire Council water supply system.

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works.

All charges shall be used to defray the cost of constructing the water supply facilities including the payment of interest and redemption, depreciation and the costs associated with the operation, maintenance and management of the water supply system.

Water utility charges will be levied on a two-part basis made up of an access charge and a consumption charge and will be calculated on the following basis:

- (a) The access charge will be levied based on the number of units assigned to each class of occupancy in accordance with Table 3 (Water Charging Schedule);
- (b) where water is used in excess of the classification allowance, an excess consumption charge will be levied;
- (c) no excess consumption charges will apply to dwellings connected to the raw water supply;
- (d) where raw water is used for stock watering, industrial or commercial purposes, the supply is to be separately metered and a consumption charge will be made and levied for every kilolitre of water used or part thereof.

**Table 3 - Water Charging Schedule**

No	Class	Units Per Class	Allowance Per Class
1	Accommodation units (up to 2)	15	900
2	Accommodation Units (more than 2)	5	200
3	Ambulance Centre	20	800
4	Café	36	1,440
5	Caravan Park (units per site)	2.5	80
6	Church	8	320
7	DPI Complex	40	1,600
8	Single Dwelling	15	900
9	Freight Depot	40	1,600
10	Fuel Depot (Storage > 1000000l)	100	4,000
11	Fuel Depot (Storage < 1000000l)	60	2,400
12	General Engineering	60	2,400
13	Harbour/ Marine Office & Depot	40	1,600
14	Hospital	500	20,000
15	Hotel/ Licensed Bar	200	8,000
16	Kindergarten	15	900
17	Light Industrial	20	800

No	Class	Units Per Class	Allowance Per Class
18	Medical Clinic	15	900
19	Mine Operations	500	20,000
20	Motel Units (per Unit)	5	200
21	Office	20	800
22	Police Station (Karumba)	20	800
23	Police Complex	80	3,200
24	Railway station	75	3,000
25	Raw Water Rural Domestic	10	0
26	Receiver Depot	40	1,600
27	Recreation Club	100	4,000
28	Restaurant	36	1,440
29	Satellite Station	20	800
30	Schools – Karumba (state)	100	4,000
31	Schools – Normanton (state)	300	12,000
32	Schools – Private	75	3,000
33	Service Station	20	800
34	Shop	20	800
35	Slipway Cleaning and refit	100	4,000
36	Small Business	20	800
37	Sporting Club	20	800
38	Swimming Pool – public	20	800
39	Telstra and Ergon Facilities	40	1,600
40	Vacant Connected	15	900
41	Vacant Unconnected	10	0
42	TAFE	150	6,000

**Table 4 - Water Utility Charges 2020/2021**

Type	Basis of Charge	Charge
Carpentaria Water Scheme Access Charge	per unit	\$70.40
Raw Water Rural Domestic Access Charge	per unit	\$45.76
Excess Consumption Charge	per kl	\$2.60
Consumption Charge - Stock Watering & Industrial Use	per kl	\$2.60



## Sewerage Utility Charges

Council will levy Waste Water utility charges on each parcel of land, both vacant and occupied, that Council has or is able to provide with sewerage services;

The Waste Water utility charges are to apply to each parcel of land within the Normanton and Karumba township declared sewerage areas:

### Normanton Sewerage Utility Charges

Sewerage charges will be calculated as follows –

- (1) Residential
  - (i) A base charge per annum for the first Pedestal.
  - (ii) No additional charges will be made for any additional pedestals.
- (2) Commercial
  - (i) A base charge per annum; and
  - (ii) A charge per unit will be made and levied with the number of units assigned to each classification in accordance with Table 5.
- (3) Vacant Land
  - (i) A base charge per annum for each vacant lot.

**Table 5 - Normanton Sewerage Charging Schedule**

Commercial Types	Base (No. of Pedestals)	Per Unit
A Motels	2	1
B Service Stations	<i>Same as H Commercial</i>	
C Caravan Parks	2	1
D Dual Occupancy	2	-
E Flats	1	1
F Clubs & Hotels	2	1
G Laundromat	2	1
H Commercial	2	1
I Non-Rateable	0	0
J Religious Institution	1	1

**Table 6 - Normanton Sewerage Utility Charges 2020/2021**

Type	Basis of Charge	Charge
Residential Charge	Per unit	\$ 824.80
Vacant Charge	Per unit	\$ 618.80
Base Commercial Charge	Per unit	\$ 1,183.00
Comm. Pedestal Charge	Per unit	\$ 618.80

## Karumba Sewerage Utility Charges

Sewerage charges will be calculated as follows –

- (i) Sewerage charges will be based on a unit ET (Equivalent Tenement) basis.
- (ii) For each parcel in the Karumba sewerage scheme area, the sewerage rate to be levied will be calculated by multiplying the base rate by the relevant ETV value applying to the specific property type as listed in Table 7.

**Table 7 - Equivalent Tenement Schedule**

Category	Description	Unit	Equivalent Tenement Value
Residential	Standard Residential Dwelling	Lot	10.00
	Units – 1 Bedroom	Dwelling	5.00
	Units – 2 Bedroom		7.50
	Units – 3 Bedroom or more		10.00
Accommodation A	Caravan Park – camping site	Site	5.00
	Caravan/Cabin site	Site	5.00
Commercial (Accommodation B)	Hair Dresser/Beauty Salon	Basin	8.00
	Supermarket	Minimum	10.00
	Single Retail Shop	Minimum	10.00
	Medical Centre	Consulting Room	7.00
	Service Station	Site	10.00
	DPI Complex	Site	10.00
	Fish Farm	Site	20.00
	Restaurant/Cafe	Site	20.00
	Take Away/Fast Food (no amenities)	Site	20.00
	Take Away/Fast Food (with amenities)	Site	20.00
	Butcher Shop	Site	20.00
	Pub/Bar	Site	70.00
	All other commercial	Site	10.00
	Community Facilities	Sporting facility	Site
Recreation Club		Site	20.00
Child Care Centre		Site	20.00
Schools		Site	70.00
Public Amenities		Site	10.00
Police Station		Site	20.00
Industry General	Light Industry	Site	20.00
	Medium Industry	Site	50.00
	Heavy Industry	Site	150.00
Unconnected/ Vacant Land	All categories of use	Lot	10.00



Council has separated Commercial properties into two (2) Classes:

- Class A - are those properties used for camping and caravan purposes and have been assessed by the Council as having a slightly lower impact on the sewerage network than properties in Class B
- Class B - are motels, hotel, resorts, unit accommodation and intensive accommodation.

**Table 8 - Karumba Sewerage Utility Charges 2020/2021**

Type	Basis of Charge	Charge
Residential Charge	per ETV	\$117.63
Unconnected/ Vacant Land	per ETV	\$88.27
Commercial/ Industrial Charge	per ETV	\$117.63
Accommodation A or B Charge	per ETV	\$117.63
Community Facilities Charge	per ETV	\$117.63

### **Waste Management Utility Charges**

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Normanton and Karumba.

A Cleansing Charge will be levied on all assessments within the townships of Normanton and Karumba. This utility charge is intended to cover the full cost of collection and disposal of household and commercial refuse, as well as for the operation, maintenance and upkeep of the waste management facilities and a portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

Cleansing charges will be calculated as follows:

- 1) Council will determine a base rate per cleansing unit through the adoption of the annual budget;
- 2) The cleansing rate to be levied will be calculated by multiplying the base rate by the number of cleansing units, and;
- 3) The number of cleansing units assigned to each property is to be calculated as follows:
  - a) determine the minimum number of bins allocated to each specific property type as listed in the Table 9 (Garbage Charges Schedule);
  - b) compare the minimum number of bins identified with column 1 in Table 10 (Cleansing Units Applied Schedule) and calculate the number of cleansing units to be applied from column 2 of Table 10.

**Table 9 – Garbage Charges Schedule**

<b>Class No.</b>	<b>Classification</b>	<b>Minimum No of Bins</b>	<b>No of Services per Week</b>
1	Aerodrome	1	3
2	Caravan park 1 bin per 3 sites	1	3
3	Catering Shop	2	3
4	Child Care Centre	1	1
5	Dwelling House	1	1
6	School – Normanton	2	3
7	Multiple Dwelling – each Unit	1	1
8	Hospital	8	3
9	Hotel Complex/ Licensed Venue	5	3
10	Hotel/Motel – Serviced Units – 1 bin per 4 units	1	3
11	Light Industry	1	3
12	Place of Worship	1	1
13	Service Station	1	3
14	Shop	2	3
15	Truck Depot	1	3
16	Waterfront Industry – Category 1	1	3
17	Waterfront Industry – Category 2	9	3
18	Medical Centre	1	3
19	Hall	1	1
20	Accommodation Units 1 bin per – 2 units	1	1
21	Commercial Premises	2	3
22	Commercial Industry	2	3
23	Tourist Facility	11	3
24	Special Purposes	1	3
25	Outdoor Entertainment	2	3
26	Indoor Entertainment	1	3
27	Shopping Centre	5	3
28	Motel Complex	5	3
29	School – Karumba	2	3
30	School – Private	2	3
31	Aged Persons Home	2	3
32	Depot – Council & Other	1	3
33	Karumba Recreation Club	2	3
34	Accommodation Building	1	1
35	TAFE Complex	2	1
36	Post Office	1	1



**Table 10 - Cleansing Units Applied Schedule**

<b>Minimum Number of Bins Allocated</b> Column 1	<b>Cleansing Units Applied</b> Column 2
1 (1 Service)	1
1 (3 Services)	3
2 - 4	6
5 - 7	10
8 - 10	16
11 - 13	22
14 - 16	28
17 - 19	34
20 - 29	40
30 - 39	60
40 - 49	80
50+	100

**Table 11 - Waste Management Utility Charges 2020/2021**

<b>Type</b>	<b>Basis of Charge</b>	<b>Charge</b>
Waste Management Charge	per unit	\$392.60

## CONCESSIONS

### Pensioner Rates Remission

[s121 Local Government Regulation 2012]

Pursuant to section 119 and 120 (1) of the Local Government Regulation 2012, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a Pensioner.

Pursuant to section 122 (1) (b) of the Regulation, Council will grant a concession on differential general rates, water, sewerage and garbage utility charges, to a stated class of ratepayer which includes Pensioners.

Council will grant a remission if the owner of the land is:

- (i) A Pensioner and is eligible for the State Government Pensioner remission;
- (ii) Has been a resident within the shire boundary for a period of at least 10 years

Under Council's remission scheme any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner becomes entitled to receive the Council rates remission.

### Not for Profit Organisations

Pursuant to section 119 and 120 (1) (b) of the Regulation Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a not for profit entity.

Pursuant to section 122 (1) (b) of the Regulation, Council will grant a concession on differential general rates, water, sewerage and garbage utility charges, to a stated class of ratepayer which

includes a not for profit organisation as that is defined in the Rates Based Financial Assistance Policy – Not For Profit Organisations.

Council acknowledges the contributions made by various community and sporting organisations throughout the shire by way of granting a donation or concession to the organisation. Applications are to be submitted to Council and these will be assessed and determined on a case by case basis.

These concessions are subject to the conditions set out in Council's Rates Based Financial Assistance Policy – Not for Profit Organisations. The Policy sets out the eligibility criteria and the calculation of the quantum of the concession. To be eligible for the concession ratepayers must apply before the commencement of the financial year.

### **Natural Hardship**

Pursuant to section 119 and 120 (1) (c) of the Regulation Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer where the payment of the rates and charges would cause hardship to the ratepayer.

Pursuant to section 122 (1) (b) of the Regulation, Council will grant a concession on differential general rates, water, sewerage and garbage utility charges, to a stated class of ratepayer which will include a ratepayer suffering financial hardship.

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual, exceptional and/or serious circumstances exist which may prevent payment of the full amount of rates levied, payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concessions or remissions should be able to demonstrate unusual, exceptional and/or severe difficulty rather than the usual frustration and trials to which everyone is subjected from time to time.

### **Natural Disaster or Drought Relief**

Pursuant to section 119 and 120 (1) (c) of the Regulation Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer whose financial position has been adversely impacted by natural disaster or drought and where payment of the rates and charges would cause hardship to the ratepayer.

Pursuant to section 122 (1) (b) of the Regulation, Council will grant a concession on differential general rates, water, sewerage and garbage utility charges, to a stated class of ratepayer being a primary producer or commercial operator adversely affected by natural disaster or drought.

Council may at its discretion grant some relief to rural and commercial ratepayers who are financially stressed by drought or have been affected by natural disaster.

The Department of Primary Industries shall be the determining body for the process of declaration of a drought.

The relief may be in the form of an extension to the period during which Council will permit a discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy (31 December or 30 June).

This concession may be available only to stated class of ratepayer being primary producers and select commercial operations who can provide objective evidence of financial difficulty arising from drought or natural disaster.

### **COVID-19 Pandemic**

Pursuant to section 119 and 120 (1) (c) of the Regulation Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer whose financial position has been adversely impacted by the restrictions imposed by government during the COVID-19 pandemic under the Non-Essential Business, Activity and Undertaking Closure Direction (No. 8) issued on 29 January 2020 by Queensland Health where payment of the rates and charges would cause hardship to the ratepayer.



Pursuant to section 122 (1) (b) of the Regulation, Council will grant a concession on differential general rates, water, sewerage and garbage utility charges, to a stated class of ratepayer being an Eligible Ratepayer as defined in the 2020/2021 Rates Based Financial Assistance Policy - COVID 19 (Policy) and which satisfies the criteria for the grant of a concession under this Policy.

Council may at its discretion grant some relief to Eligible Ratepayers operating Small Businesses who are financially impacted by the government restrictions imposed to restrict the negative health impact on the Australian population during the COVID-19 Pandemic.

The Department of Health shall be the determining body for the declaration and lifting of the restrictions imposed on Small Businesses during the COVID-19 Pandemic.

The relief may be in the form of rates concession for general rates and utility charges for the 2020/2021 financial year.

This concession may be available only to stated class of ratepayer being an Eligible Ratepayer operating a Small Business within Carpentaria Shire who can provide objective evidence of financial difficulty arising from impact of the COVID-19 restrictions as set out in the Policy.

## **OTHER MATTERS CONCERNING RATES AND CHARGES**

### **Interest**

(s133 Local Government Regulation 2012)]

Pursuant to the Local Government Regulation 2012 Section 133, Council will set the rate of interest on arrears as at 1 July 2020 at 0.00% per annum compounding daily. In response to the COVID-19 pandemic, Council has elected to freeze interest on all outstanding rates and charges for the period 1 June 2020 to 30 June 2021.

All rates and charges remaining outstanding after the due date will be deemed to be overdue rates.

### **Discount**

(s130 Local Government Regulation 2012)

To encourage the prompt payment of rates and charges a discount will be allowed on gross rates and charges (excluding excess water).

Discount for prompt payment is subject to the following provisions:

- (a) all rates and charges levied are paid within 30 days of the date of issue of the rate notice; and
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

The maximum discount allowed on the differential general rate is set at \$5,000. There is no maximum limit on the discount for any other rates and charges, only the general rate.

### **Collection of Outstanding Rates and Charges**

Council requires payment of rates and charges within the specified period and it is Council's practice to pursue the collection of outstanding rates and charges diligently but with due concern for any financial hardship faced by relevant ratepayers.

Council will allow property owners who are unable to pay their rates by the due date to enter into an arrangement to pay by instalments according to an agreed schedule, with no recovery action being taken while the arrangement is being maintained. However, interest will be charged on any arrears of rates at the rate set by Council's annual budget resolutions.

Council's Rates and Charges Debt Recovery Policy guides the administration process that is used in the collection of overdue rates and charges. This may include the selection of various recovery actions including the sale of land in accordance with legislative requirements.



## Payments In Advance

Council accepts payments in advance of future rate levies. Interest is not payable on any credit balances held.

## Issue of Rate Notices

(s107 Local Government Regulation 2012)

Rates and utility charges referred to in the Revenue Statement shall generally be levied half yearly (billing periods beginning August/September and February/March).

A separate rate notice for water excess charges will be issued annually.

Such rates and utility charges shall be payable by the due date detailed on the rate notice.

All rates and charges issued will be due and payable within 30 days of the issue of a notice to pay.

## AUTHORITY

It is a requirement of the Local Government Act 2009 that for each financial year Council adopt, by resolution, a Revenue Statement.

  
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Chief Executive Officer

16/7/20  
Date