



# CARPENTARIA SHIRE

*Outback by the Sea<sup>®</sup>*

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

**2023 / 2024**

**R e v e n u e   S t a t e m e n t**

# REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

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# REVENUE STATEMENT 2023/2024

## STATEMENT

The revenue statement has been prepared in accordance 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*. The revenue statement applies to revenue raising activities of the Council.

## PURPOSE

A revenue statement is required to accompany the budget each year. Section 172 of the *Local Government Regulation 2012* outlines the matters that a local government must include in its revenue statement.

The revenue statement includes 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; and
- 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 2023 to 30 June 2024. 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

For the financial year beginning 1 July 2023, Carpentaria Shire Council resolves pursuant to section 94 (2) of the *Local Government Act 2009* to make and levy rates and charges. Rates and charges to be levied pursuant to sections 80, 81 and 99 of the *Local Government Regulation 2012* will include:

- a) Differential General Rates
- b) Utility Charges for:-
  - Water
  - Sewerage
  - 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 rates and charges utilising the rateable value of the land; this valuation is set by the Department of Resources.

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. Furthermore, in accordance with

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section 77 of the *Local Government Regulation 2012*, Council has decided to fix a minimum amount of general rates that differs depending upon the differential rating category of rateable land.

In Council's opinion, differential general rating and fixing a minimum amount of general rates 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, including fixing minimum amounts of general rates, 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> - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is 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 area which consists of multi residential dwellings.
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 <\$5,000,000	All rural land within the council area not included in other Categories, with a rateable value of less than \$5,000,000.
7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with a rateable value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with a rateable value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, other than grazing or other rural uses.

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Category	Differential	Description
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.
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 predominately used for Commercial Electrical, Reticulation or Telecommunication purposes 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 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 Persons	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 Persons	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 ≥51 Persons	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 "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.

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Category	Differential	Description
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 zoned as "Strategic Port Land" and 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.
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 one 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 authorised 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 authorised 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 more 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.

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Category	Differential	Description
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 more in mining activities and has on-site accommodation.
41	Caravan Parks <50 sites	All land within the council area used as a caravan park with less than 50 sites or accommodation units.
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan park with 50 to 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan park 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.
45	Hotels/Licensed Venue ≥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 and Heavy Industry ≥1.0Ha	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 more in land size.
51	Residential Home Business	All land within the Council area that is used as a commercial home business.
52	Shopping Facility with >25 on-site carparks	All land within the Council area used as a shopping facility with greater than 25 onsite carparks.
53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).

The term 'Principal place of residence' means land that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides.

In establishing whether land is the owner's principal place of residence, Council may consider, but not be limited to the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed a secondary residence.

For the avoidance of doubt, land will not be the owner's principal place of residence where it is:

- 1) not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family;
- 2) vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:

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- a) premises that are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence;
  - b) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence;
  - c) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence; or
  - d) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction;
- 3) not owned by a natural person, e.g., owned by a company, except where the ratepayer residing at the property as their principal place of residence is the company owner; or
  - 4) flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements.

### OBJECTION 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.

In accordance with section 77 of the *Local Government Regulation 2012*, 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 Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010* applies.

### GENERAL RATING CATEGORIES

For the financial period from 1 July 2023 to 30 June 2024 the Differential General Rates and Minimum General Rates will be levied on the Differential General Rate categories as follows:

**Table 2 - Differential General Rates and Minimum General Rates - 2023/2024**

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land <10,000 m <sup>2</sup>	1.5501	\$724
2	Residential Land <4,000 m <sup>2</sup> - PPR	1.4992	\$643
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	0.8045	\$655
4	Residential Multi-units	1.7818	\$883
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	0.7206	\$782
6	Rural Areas <\$5,000,000	0.3716	\$1,250



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Category	Differential	General Rate (cent in the dollar)	Minimum \$
7	Rural \$5,000,000 - \$19,999,999	0.4440	\$19,323
8	Rural ≥\$20,000,000	0.5163	\$92,353
9	Rural - Agriculture	0.5163	\$5,970
10	Commercial	1.8132	\$938
11	Motels	1.6246	\$2,228
12	Commercial - Other	1.0585	\$636
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	9.5264	\$1,530
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	16.7434	\$6,630
15	Intensive Accommodation – 10 to 30 Person	3.3868	\$1,270
16	Intensive Accommodation – 31 to 50 Person	3.3868	\$2,551
17	Intensive Accommodation ≥51 Person	3.3868	\$4,195
20	Light Industry	1.6317	\$952
21	Transport and Heavy Industry <1Ha	3.3107	\$2,228
22	Service Stations	1.8623	\$1,158
23	Bulk Fuel Storage	3.3413	\$2,317
24	Shipping and Other Industry	3.8973	\$2,317
25	Processing Plant	4.7724	\$2,317
26	Mine Product Operations	72.6586	\$1,688,104
27	Electricity Generation ≤5MW	2.0892	\$4,801
28	Electricity Generation >5MW	2.0892	\$9,590
31	Quarry 5,000–100,000 Tonnes	4.0847	\$5,792
32	Quarry >100,000 Tonnes	4.0847	\$29,830
33	Petroleum Lease	2.1852	\$2,875
34	Mining Leases <25 people	2.1852	\$2,297
35	Mining Leases 25-99 people	2.1852	\$11,473
36	Mining Leases ≥100 people	2.1852	\$114,726
37	Mining Leases <25 people with accommodation	2.1852	\$3,442
38	Mining Leases 25-99 people with accommodation	2.1852	\$17,211
39	Mining Leases ≥100 people with accommodation	2.1852	\$126,198
41	Caravan Parks <50 sites	2.0378	\$790
42	Caravan Parks 50-100 sites	1.0702	\$1,114
43	Caravan Parks >100 sites	2.0378	\$2,228
44	Hotels/ Licensed Venue <20 Rooms	1.6246	\$1,114
45	Hotels/ Licensed Venue ≥20 Rooms	1.8784	\$2,228
50	Transport and Heavy Industry ≥1.0Ha	1.9485	\$3,342
51	Residential Home Business	1.6487	\$723
52	Shopping Facility with >25 on-site carparks	1.6869	\$938
53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	1.6487	\$724

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### LIMITATION ON RATE INCREASE

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2023/2024 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

### UTILITY CHARGES

Council resolves that, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, it will make and levy charges for the supply of water, sewerage and cleansing services (Utility Charges) for the financial year beginning 1 July 2023.

#### Water Utility Charges

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works. All water utility charge revenue shall be used to cover the costs associated with the operation, maintenance, replacement, upgrade, and funding of the Carpentaria water supply infrastructure, including ensuring long-term sustainability.

The water utility charges are established for both treated water supply and raw water supply. Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered contribution schedule lot entitlement for the assessment.

Use of water, whether raw or treated, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year.

Council has determined in 2023/2024 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

Water utility charges are levied on a user pays, two-part tariff basis consisting of an access charge and a variable consumption (kl) charge. The different tiers are outlined in Table 3 Water Utility Charges.

**Table 3 - Water Utility Charges**

Charge Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant	Vacant	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 1	Single Dwelling	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 2	Multiple Dwellings	\$1,560	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 3	Lilyvale Estate	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Commercial 1	Non-Residential	\$1,000	\$1.90	
Commercial 2	1 <sup>st</sup> Meter – Hotels & Caravan Parks	\$6,250	\$1.90	
Commercial 3	Hospital	\$16,000	\$1.90	
Raw Water 1	Rural Domestic	\$250	\$0.20	
Raw Water 2	Rural Stock	\$500	\$0.95	
Raw Water 3	Town – non-domestic	\$500	\$0.20	

Definitions for the access charge types in Table 3 are as follows:

- 1) Land used solely for residential purposes:
  - a) Residential 1 – where no more than two separate dwellings or living units, an access charge of \$1,000 per meter; and

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- b) Residential 2 – where more than two separate dwellings or living units, an access charge of \$1,560 per meter.
- c) Residential 3 – Water supplied from the water treatment plant to the Lilyvale Estate.
- 2) Land used in whole or part for non-residential purposes:
  - a) Commercial 2 – where land is used for caravan parks with more than 50 sites, or for hotels and licensed venues, an access charge of \$6,250 for the first meter and \$1,560 for each additional meter;
  - b) Commercial 2 – where non-rateable land that has a water connection of 40mm or larger (except where used as described in paragraph 2 (c)), an access charge of \$6,250 for the first meter and \$1,560 for each additional meter
  - c) Commercial 3 – where non-rateable land used as a hospital, that also has multiple single unit dwellings and/or multiple dwelling units/flats, an access charge of \$16,000 per meter; and
  - d) Commercial 1 – otherwise, an access charge of \$1,000 per meter.
- 3) Vacant land:
  - a) Any land that is vacant and is within the water network
- 4) Raw Water is supplied to:
  - a) Raw Water 1 – Rural land, water solely used for domestic purposes;
  - b) Raw Water 2 – Rural land, water used for stock watering;
  - c) Raw Water 3 – Supplied to Land within Normanton, but used solely for non-domestic purposes.

### Sewerage Utility Charges

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba were changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change will be implemented over five years for residential properties, with the goal to have the same unit charge for both Normanton and Karumba.

In keeping with Subsection 94(2) of the *Local Government Act 2009* and Sections 99 and 100 of *Local Government Regulation 2012*, Council has determined to make and levy Sewerage Utility Charges on all land within the Normanton and Karumba townships declared sewerage areas, whether vacant or occupied, that Council has or is able to provide with sewerage services.

The Sewerage Utility Charges detailed in Tables 5 and 6 below will be applied as follows:

#### Definition of pedestal

A pedestal is defined as each toilet, urinal, or similar device that is either: -

1. Connected to Council's sewerage system; or
2. Required by Council's Local Laws to be installed and connected to Council's sewerage system.

#### Application of Residential Sewerage Charge

This charge will be applied to each dwelling unit (eg. house, community title unit, flat) situated upon the land being charged.

*Examples –*

- *A rateable assessment that has 1 dwelling house upon it will be charged a single Residential Sewerage Charge*
- *A rateable assessment that has 2 dwelling houses upon it will be charged 2 Residential Sewerage Charges*
- *A rateable assessment that has one community titles unit upon it will be charged a single Residential Sewerage Charge*

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- A rateable assessment that has 6 separate residential flats upon it will be charged 6 Residential Sewerage Charges
- A parcel of non-rateable land (eg. land owned by the State, a State Government Department or a State Government entity) that has 4 separate residential flats upon it will be charged 4 Residential Sewerage Charges

The Residential Charge will also be applied to each religious institution situated upon the land being charged.

### Application of Commercial Sewerage Charge and Additional Commercial Sewerage Charge

For all other land within Council's declared sewerage area, the Commercial Sewerage Charge shall apply for the first two pedestals on the land being charged, with the Additional Commercial Sewerage Charge being applied to each additional pedestal.

#### *Examples –*

- A rateable assessment used as a café that has 1 or 2 pedestals will be charged the Commercial Sewerage Charge
- A rateable assessment used as a café that has 3 pedestals will be charged the Commercial Sewerage Charge + 1 Additional Commercial Sewerage Charge
- A rateable assessment used as a hotel that has 10 pedestals will be charged the Commercial Sewerage Charge + 8 Additional Commercial Sewerage Charges
- A parcel of non-rateable land (eg. land owned by the State, a State Government Department or a State Government entity) that has 25 pedestals will be charged the Commercial Sewerage Charge + 23 Additional Commercial Sewerage Charges

### Application of Vacant Sewerage Charge

Each parcel of vacant rateable land within Council's declared sewerage area will be charged a single Vacant Sewerage Charge.

**Table 5 - Sewerage Utility Charges - Normanton**

Normanton – Type	Charge
Residential Sewerage Charge	\$981
Vacant Sewerage Charge	\$735
Base Commercial Sewerage Charge	\$1,415
Additional Commercial Sewerage Charge	\$735

**Table 6 - Sewerage Utility Charges - Karumba**

Karumba – Type	Charge
Residential Sewerage Charge	\$1,131
Vacant Sewerage Charge	\$848
Base Commercial Sewerage Charge	\$1,415
Additional Commercial Sewerage Charge	\$735

## 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 Waste Management 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

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and commercial refuse, as well as for the operation, maintenance, and upkeep of the waste management facilities. 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.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

### Calculation of waste charges

Each property is allocated Cleansing Units calculated as follows:

1. Table 8 - Garbage Charges Schedule sets out:
  - a. a minimum number of bins for each property classification and
  - b. the number of services per week.
2. Table 9 – Cleansing Units Applied is used for:
  - a. Determining the number of bins, which is:
    - i. the minimum number of bins from table 8 and any additional bins.
  - b. Showing the number of services per week.
  - c. Calculating the number of Cleansing Units to be applied.
 

*Examples of Cleansing Units to be applied from table 9:*

*Residential with a minimum of 1 bin + 1 extra bin or a total of 2 bins (2 units)*

*Shop with a minimum of 2 bins + 1 extra bin or a total of 3 bins (6 units)*

*School with a minimum of 8 bins + 6 extra bins or a total of 14 Bins (28 units)*
  - d. Waste Management Charges is Cleansing Units applied x the Cleansing Unit Charge.

**Table 8 – Garbage Charges Schedule – Minimum Number of Bins**

No	Classification	Minimum No of Bins	No of Services per Week
1	Residential including: Dwelling House Accommodation Building Accommodation Units – Non-Serviced (1 bin per 2 units) Multiple Dwelling (per unit) Place of Worship Halls	1	1
2	Medical Centre / Pharmacy Special Purpose Facility Indoor Entertainment Protective Services including: Police Station Ambulance Station Fire Station SES building Light Industry including: Aerodrome Service Station Truck Depot, Council Depot and Other Waterfront Industry - Category 1	1	3
3	TAFE	2	1
4	Aged Persons Home Recreation Club Outdoor Entertainment Facilities Other Commercial Premises including: Shops Café's	2	3
5	Hotels, Motels, Serviced Units (1 bin per 4 units) Caravan Park (1 bin per 4 units)	1	3

## REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

No	Classification	Minimum No of Bins	No of Services per Week
6	Hotel/Motel/Restaurant Complex Licensed Venue Shopping Centre	5	3
7	Hospital Schools	8	3
8	Waterfront Industry - Category 2	9	3
9	Tourist Facility	11	3

### Definition Waterfront Industries

Category 1 Boat repair, storage, commercial fishing operations, fish market or construction.

Category 2 Manufacture, storage or transportation of raw materials.

### Example Calculations

- 4 flats/units/residential dwellings would be a minimum of 4 bins x 1 service a week; and
- 4 industrial sheds would be a minimum of 4 bins x 3 services a week; and
- 4 commercial shops would be a minimum 8 bins x 3 services a week; and with commercial or industrial with a residential dwelling will be rated for both services.

**Table 9 – Cleansing Units Applied**

Number of Bins	Number of Services per week	Cleansing Units Applied	Waste Management Charge
1	1	1	\$435
1 (3 Services)	3	3	\$1,305
2 - 4	3	6	\$2,610
5 - 7	3	10	\$4,350
8 - 10	3	16	\$6,960
11 - 13	3	22	\$9,570
14 - 16	3	28	\$12,180
17 - 19	3	34	\$14,790
20 - 29	3	40	\$17,400
30 - 39	3	60	\$26,100
40 - 49	3	80	\$34,800
50 +	3	100	\$43,500

## SEPARATE CHARGES

### **Emergency Management, Fire and Rescue Levy.**

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire and Emergency Services Act 1990* and *Fire and Emergency Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire and Emergency Services Regulation 2011*.

The levy is not a Council Charge and the Funds collected are remitted to Queensland Fire and Emergency Services. It provides for the prevention of, and responses to, fires and other emergency incidents.

### CONCESSIONS

#### Pensioner Rates Remission

Pursuant to section 120 (1)(a) 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 *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water, sewerage, and garbage utility charges, to eligible Pensioners in accordance with the Pensioner Rates Concession Policy.

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 / Community Organisations

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water (excluding excess water consumption charges), sewerage and garbage utility charges, to not for profit / community organisations as detailed in the Rates Based Financial Assistance for Community Organisations Policy.

#### Financial Hardship

Pursuant to section 120 (1) (c) 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 ratepayer where the payment of the rates and charges would cause hardship to the ratepayer.

Council may at its discretion provide to other ratepayers who are suffering financial hardship, extended payment arrangements. Further information is set out in the Financial Hardship Policy.

### OTHER MATTERS CONCERNING RATES AND CHARGES

#### Interest

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply to all overdue rates and charges compound interest at the rate of 11.64% per annum, calculated on daily rests from the day after the Rates and Charges become overdue from 1st July 2023.

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

#### Discount

To encourage the prompt payment of rates and charges pursuant to section 130(4) of the *Local Government Regulation 2012* Council resolves to allow a discount on gross rates and charges (excluding excess water consumption charges).

Discount for prompt payment is subject to the following provisions:

1. all rates and charges levied are paid not later than 30 days from the date of issue of the rate notice; and
2. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid not later than 30 days from the date of issue of the rate notice; and
3. all other overdue rates and charges relating to the rateable assessment are paid not later than 30 days from the date of issue of the rate notice.

**Pursuant to section 130 (5) the discount allowed for all differential rating categories, excluding:**

Rural  $\geq$  \$20,000,000; and

## REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

Mine Product Operations

is 10% of the rates and charges which are levied with respect to:

- general rates
- utility charges excluding water consumption charges

### **Pursuant to section 130 (5) the discount allowed for differential rating categories:**

Rural ≥ \$20,000,000; and

Mine Product Operations

is fixed at \$5,000 for rates and charges which are levied with respect to:

- general rates
- utility charges excluding excess water consumption charges

No discount will be allowed on overdue rates and charges or water consumption charges.

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

Council requires payment of Rates and Charges within the specified period and it is Council's policy to pursue the collection of outstanding Rates and Charges diligently, but with due concern for the financial hardship faced by some members of the community.

To this end Council will recover any outstanding Rates and Charges in accordance with, Section 95 of the *Local Government Act 2009*, Chapter 4, Part 12 of the *Local Government Regulation 2012* and Carpentaria Shire Council's Debt Recovery Policy. For further information refer to the following policies on Council's website [www.carpentaria.qld.gov.au](http://www.carpentaria.qld.gov.au):-

- Debt Recovery Policy
- Financial Hardship Policy
- Revenue Policy
- Rates Based Financial Assistance for Community Organisations Policy

### **Payments in Advance**

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

### **Interim Rate Notices**

In instances where adjustments to rates and charges occur throughout the year, an Interim Rates Notice will be issued as required.

Some examples of when adjustments may be made include:

- reconfiguration of allotment
- valuation changes
- additional services
- change of ownership

Where an adjustment results in an amount of less than \$10, Council will not issue a notice to the ratepayer.

### **Prior Year Amendments**

Notification from Department of Natural Resources, Mines and Energy (DNRME) for valuations will be effective from the date stipulated by DNRME.

Any Council errors/mistakes in service charges, will only be backdated to the financial year in which the issue was raised in writing.



# REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

## Levy Dates and Due Date for Payment of Rates

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all Rates and Charges will be levied in two (2) half-yearly instalments covering the periods 1 July 2023 to 31 December 2023 and 1 January 2024 to 30 June 2024.

In accordance with Section 118 of the *Local Government Regulation 2012* payment is due 30 days after the date of issue of the rate notice.

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 22 August 2023	Thursday, 21 September 2023
Levy 2	Tuesday, 20 February 2024	Thursday, 21 March 2024

## FEES AND CHARGES

Fees and charges are reviewed annually by Council. Council's adopted Fees and Charges register includes a mixture of regulatory and user pays fees. The 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 applicable recover the cost of performing the function.

Council's Fees and Charges register contains full details of fees and charges adopted by Council for the financial year and is available on Council's website.

## Cost Recovery

Cost recovery fees are fixed pursuant to Section 97 of the *Local Government Act 2009*.

The criteria used by Council when deciding the amount of the cost-recovery fee are: -

- The cost-recovery fee must not exceed the cost of providing the service for which the fee has been fixed.
- The cost-recovery fee must be broadly based on the "user pays" principle (except where Council decides to subsidise any fee or charge as a community service obligation).

## Business Activity Fees

Council has the power to conduct business activities and fix business activity fees for services and facilities it provides on this basis. Business activity fees are fixed where Council provides a service and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's statement of fees and charges.

## AUTHORITY

It is a requirement of section 104 (5) of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a budget that includes the Revenue statement.

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Chief Executive Officer

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Date