

REVENUE STATEMENT FOR THE 2014/2015

FINANCIAL YEAR

1. INTRODUCTION

This revenue statement is produced in accordance with sections 103 and 104 of the Local Government Act 2009 and section 172 of the *Local Government Regulation 2012*.

The purpose of the revenue statement is to set out the revenue measures adopted by Council to frame the 2014/2015 Budget.

2. DEFINITIONS

For the purpose of making levying and imposing rates and charges the term Rural Townships include the towns of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads, and Rossville will be the areas clearly defined on the maps township maps, as attached.

For the purpose of making levying and imposing rates and charges the Cooktown & Environs; Rural Electrification Cameron Creek Road; Bloomfield, Marton and Poison Creek Rural Fire Brigades; Cooktown, Coen, Lakeland, and Laura Water Areas; Cooktown and Coen Sewerage Areas; Coen; Cooktown, Marton, Lakeland; Oaky Creek, Poison Creek & Endeavour Valley Road; Helenvale & Rossville; Ayton; Barretts Creek and Cameron Creek Cleansing Areas will be the areas clearly defined on those maps, as attached.

- For the purposes of calculating water charges refer to 2014/2015 Water Tariff Charges in accordance with the adopted schedule (Rates & Charges).
- For the purposes of calculating sewerage charges refer to 2014/2015 Sewerage Unit Table in accordance with the adopted schedule (Rates & Charges).
- For the purpose of calculating Cleansing charges refer to 2014/2015 Cleansing Unit Table in accordance with the adopted schedule (Rates & Charges).
- For the purposes of calculating utility charges, the term "Strata title unit" is deemed to be "each lot created pursuant to the provisions of the *Body Corporate and Community Management Act 1997*".

3. DIFFERENTIAL GENERAL RATING

Differential General Rating – General Comments

Differential General Rates are allocated to rateable properties within Cook Shire Council based on the Property Value Method (PVM) being the Unimproved Capital Value (UCV) or Site Value (SV) as supplied by the State Valuation Service of the Department of Natural Resources & Mines. Differential general rates will be levied on all rateable land in the Region. In Council's opinion, differential general rating

enables there to be 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 were levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, Council’s objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, 17 differential rating categories have been determined having regard to matters such as:-

- Land Use;
- Availability of services;
- Consumption of services;
- Valuation;
- Income producing capacity of land.

2.2 DIFFERENTIAL RATING CATEGORIES

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

Category	Description	Identification
21	Land that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads, and Rossville with a valuation from \$1 to \$130,000	<p>The criteria for these categories shall have the following land use codes</p> <p>01 Vacant urban land; 02 Residential, single unit dwelling; 03 Multiple dwelling (Flats); 04 Large vacant urban land; 05 Large homesites – dwelling; 06 Outbuildings; 07 Guest House/Private Hotel; 08 Building Units; 09 Group Titles; 10 Combined Multi Dwelling & Shop; 11 Shop - Single; 12 Shops - Shopping group (more than 6 shops); 13 Shopping group (2 to 6 shops); 16 Drive In Shopping Centres; 17 Restaurant; 19 Walkway; 20 Marina; 21 Residential Institution (non-medical care); 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; 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; 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</p>
23	Land that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads, and Rossville with a valuation from \$130,001 to \$190,000	
24	Land that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads, and Rossville with a valuation from \$190,001	

		(including Crematoria); 55 Library; 56 Showgrounds/Racecourses/Airfields; 57 Parks and Gardens; 58 Educational - including Kindergartens; 72 Refer to Section 25 of Valuation of Land Act 1944; 91 Transformers; 92 Defence Force establishments; 94 Vacant Rural Land; 95 Reservoir, Dam, Bores (that are not used for the purpose of a permanent pump site being for private residential supply only); 96 Public Hospital; 97 Welfare Homes/Institutions; 99 Community Protection Centre.
31	Land that is located outside of the defined areas of all townships with a valuation from from \$1 to \$113,000	The criteria for these categories shall have the following land use codes
33	Land that is located outside of the defined areas of all townships with a valuation from \$113,001 to \$190,000	01 Vacant urban land; 02 Residential, single unit dwelling; 03 Multiple Dwelling (Flats); 04 Large vacant urban land; 05 Large homesites – dwelling; 06 Outbuildings; 07 Guest House/Private Hotel; 08 Building Units; 09 Group Titles; 10 Combined Multi Dwelling & Shop; 11 Shop - Single; 12 Shops - Shopping group (more than 6 shops); 13 Shopping group (2 to 6 shops); 16 Drive In Shopping Centres; 17 Restaurant; 19 Walkway; 20 Marina; 21 Residential Institution (non-medical care); 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; 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; 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; 72 Refer to Section 25 of Valuation of Land Act 1944; 91 Transformers; 92 Defence Force establishments; 94 Vacant Rural Land; 95 Reservoir, Dam, Bores (that are not used for the purpose of a permanent pump site being for private residential supply only); 96 Public Hospital; 97 Welfare Homes/Institutions; 99
34	Land that is located outside of the defined areas of all townships ships with a valuation from \$190,001	

		Community Protection Centre.
41	Land that is used for Extractive purposes – Mining Claims	The criteria for these categories shall have the following land use codes 40 Extractive
42	Land that is used for Extractive purposes – Other Mining Activities	
51	All properties which are used predominately for primary production with Land use codes defined by the Department of Natural Resource and Mines as Rural or Agricultural.	The criteria for these categories shall have the following land use codes 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
62	Properties not included in any other category	The criteria for these categories shall have the following land use codes 18 Special Tourist Facilities; 29 Transport Terminal – Airports; 39 Harbour Industries
71	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a valuation from \$1 to \$113,000	The criteria for these categories shall have the following land use codes 01 Vacant urban land; 02 Residential, single unit dwelling; 03 Multiple Dwelling (Flats); 04 Large vacant urban land; 05 Large homesites – dwelling; 06 Outbuildings; 08 Building Units; (Residential purposes only); 09 Group Titles; (Residential purposes only) 21 Residential Institution (non-medical care) Aged; 57 Parks and Gardens; 72 Refer to Section 25 of Valuation of Land Act 1944; 94 Vacant Rural Land
74	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a valuation from \$113,001 to \$248,000	
75	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a valuation from \$248,001 to \$496,000	

77	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a	
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	valuation from \$496,001	
81	Land that is used for Commercial and Industrial Purposes and is located in the defined area of Cooktown and Environs.	<p>The criteria for these categories shall have the following land use codes</p> <p>07 Guest House/Private Hotel; 08 Building Units; (Commercial or Industrial purposes only); 09 Group Titles; (Commercial or Industrial purposes only); 10 Combined Multi Dwelling & Shop; 11 Shop - Single; 12 Shops - Shopping group (more than 6 shops); 13 Shopping group (2 to 6 shops); 16 Drive In Shopping Centres; 17 Restaurant; 18 Special Tourist Facilities 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 – Airports; 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; 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; 58 Educational - including Kindergartens; 91 Transformers; 92 Defence Force establishments; 95 Reservoir, Dam, Bores (that are not used for the purposes of a permanent pump site being for private residential supply only) 96 Public Hospital; 97 Welfare Homes/Institutions; 99 Community Protection Centre</p>
91	Properties that are used for the purpose of a permanent pump site for private residential supply only.	<p>The criteria for these categories shall have the following land use codes</p> <p>95 Reservoir, Dam, Bores (used for the purpose of a permanent pump site being for private residential supply only.)</p>

In cases of difficulty or doubt, Council delegates to the CEO the power to determine which category a particular rateable assessment should be allocated to.

The information to be used for identification of properties into the above categories will be:-

- The land use codes as adopted by the Department of Natural Resources and Mines for formulating Local Authority valuations;
- Other such criteria as outlined within this statement and existing as at 1 July 2013.

The definitions of rateable and non-rateable land are outlined in section 93 of the *Local Government Act 2009* and section 7 of the *Local Government Regulation 2012* and are attached as Schedule 2.

Limiting the increase in rates and charges

For the 2013/14 financial year, Council will not be passing any resolution (pursuant to section 116 of the *Local Government Regulation 2012* limiting the increase in rates or charges.

4. CALCULATION OF LEVIES PROVISIONS

- Differential Rates will apply based on categories.
- Minimum general rates will apply.
- There will be no “rate Capping” (see section 2.3 above).

5. MINIMUM GENERAL RATES

Council will make and levy a minimum general rate per rateable assessment irrespective of the property value. No minimum will apply to land to which the Valuation Land Act 2010, section 50 applies.

The minimum general rate is levied to:

- Provide a minimum contribution from all properties situated within the Region;
- Ensure that general rate revenue from lower valued properties within the Region results in more equitable contribution from such properties towards the cost of services funded from general rates.

6. UTILITY CHARGES

Utility charges will be set on an annual basis having regard to the costs associated with providing the services.

Utility charges will form part of the half year rate levy issued twice yearly.

WATER

Council provides a water reticulation system within the defined water areas maps of Coen, Cooktown, Lakeland and Laura.

Council has adopted a user pays multi part tariff consisting of a Service (Access) Charge based on water meter size, plus a Consumption Charge for all metered properties. The basis for calculating this levy is for the recovery of Council's costs associated with providing a water service is in the provision and maintenance of capital infrastructure (pipes, processing plant etc).

Vacant land that is not metered will attract a vacant water service (access) charge recognising that a water service is available to the land as water infrastructure has been installed ready to supply the property once it is occupied.

Financial assistance is available to offset water usage costs for users of home dialysis equipment. Written applications must be submitted to Cook Shire Council for approval.

Concessions

Council resolved, by Resolution 29566 in September 2010

1. That the owners of all residential single dwelling parcels and vacant land within the Cooktown Water Area that are supplied with water by a 25mm service be given the opportunity to opt to be deemed to be supplied by a 20mm service any such owners that accept this option be allowed water usage only at the 20mm rate.
2. That the owners of commercial properties provided with a 25mm service for a fire hose reel that is used for emergency purposes only be deemed to be supplied by a 20mm service unless that fire hose is used for other purposes.

Assessment Number	Property Description and Property Owner	Type of Remission
10002442	Lot 99 on C17924	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10005577	Lot 22 on C17953	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10006229	Lot 807 on C1791	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10006454	Lot 519 on C17932	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10007250	Lot 141 on C17949	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10009181	Lot 11 on C17922	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10010049	Lot 24 on C17953	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10010445	Lot 2 on SP119091	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)

1011484	Lot 11 on C17978	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10011591	Lot 203 on C17915	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10011831	Lot 2 on SP126746	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10026532	Lot 7 on SP136525	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10030260	Lot 518 on C17932	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10030831	Lot 10 on SP171556	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10031342	Lot 44 on SP172663	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10031698	Lot 11 on SP171556	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10033405	Lot 7 on SP219110	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10033504	Lot 1 on SP188502	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)

Council resolved by Resolution 30277 in July 2012:

1. That Council grant a 50% concession on Water Access Charges for the 11 assessments listed in the Revenue Statement; and
2. That Council grant a 50% concession on the Water Consumption Charges

List of Properties that Receive Water Service Concessions Charges

Assessment Number	Property Description and Owner	Property	Type of Remission
10001576	Lot 5 on MPH22174		50% Reduction on 20mm Residential Water Service Charge and 50% on Water

List of Properties that Receive Water Service Concessions Charges

Assessment Number	Property Description and Owner	Property	Type of Remission
	Roman Catholic Church		Consumption Charges
10002293	Lot 82 on BS246 Cooktown Blue Water Club Inc		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003143	Lot 4 on CP889653 Australian Volunteer Coast Guard		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003630	Lot 912 on C1793 Qld Country Women's Assoc.		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003721	Lot 3 on C17973 Cooktown School of Arts Society Inc		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10004976	Lot 321 on RP745022 Anglican Church		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10006153	Lot 2 on RP740816 Roman Catholic Church		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10007334	Lot 202 on SP126719 Cooktown Tennis Club Inc		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10008654	Lot 2 on RP867048 Baptist Union of Queensland		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10011641	Lot 302 on C17915 The Cooktown & District Youth Association Inc		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10028389	Lot 211 on C17949 Endeavour Lions Club Inc		50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges

Council resolved by Resolution 29604 in October 2010:

1. That the owners of all residential single dwelling parcels and vacant land within the Cooktown Water Area that are supplied with water by a 32mm service be given the opportunity to opt to be

deemed to be supplied by a 20mm service and any such owners that accept this option be allowed water usage only at the 20mm rate.

2. That the Rate Accounts of those properties in recommendation (1) who opt to be deemed to be supplied by a 20mm service be noted accordingly and that no further changes to the method of supply be allowed without payment of the appropriate fees or charges.

Assessment Number	Property Description and Property Owner	Type of Remission
10005791	Lot 15 on C17930	32mm Residential Water Service charged at 20mm Residential Water Service
10006419	Lot 409 on C17932	32mm Residential Water Service charged at 20mm Residential Water Service
10031748	Lot 59 on C17914	32mm Residential Water Service charged at 20mm Residential Water Service
10012334	Lot 11 on SP171571	32mm Residential Water Service charged at 20mm Residential Water Service
10032621	Lot 5 on SP188501	32mm Residential Water Service charged at 20mm Residential Water Service
10032076	Lot 18 on SP171571	32mm Residential Water Service charged at 20mm Residential Water Service
10032613	Lot 6 on SP188501	32mm Residential Water Service charged at 20mm Residential Water Service
10027975	Lot 3 on SP148765	32mm Residential Water Service charged at 20mm Residential Water Service

Other concessions (allowed by Chief Executive Officer August 2010)

Property owner will not be charged a water service for the additional two meters that have been installed pending approval of the plan of subdivision until such time as that plan has been registered in the Titles Office.

Assessment Number	Property Description and Property Owner	Type of Remission
10010627	Lot 12 on C17953	2 x 20mm Vacant Water Service at no charge until subdivision finalised.

SEWERAGE

Council provides a sewerage reticulation system within defined sewerage area maps of Cooktown and Coen.

Properties within the defined sewerage areas shall be levied a sewerage charge based on a unit allocation scheme whereby all allotments in the various sewerage areas are allocated a certain number of sewerage units. The basis for calculating this levy is for the recovery of Council's costs associated with providing a sewerage service is in the provision and maintenance of capital infrastructure (pipes, processing plant, etc.)

Vacant properties attract a vacant sewerage charge recognising that a sewerage service is available to the land as sewerage infrastructure has been installed ready to supply the property once it is occupied.

CLEANSING

The Council levies utility charges for the provision of waste management services, which are calculated to recover the costs for providing the services. Waste management utility charges incorporate the cost of providing and maintaining transfer stations and the cost of implementing waste management and environment protection strategies.

Council provides a residential refuse collection service within defined refuse area maps marked Coen; Cooktown, Marton, Lakeland; and Helenvale & Rossville; Oaky Creek, Poison Creek and Endeavour Valley Road; Ayton; Barretts Creek and Cameron Creek Refuse Collection Area Maps. All residential properties, excluding vacant land, within the service areas attract the refuse collection charge irrespective of whether they use the service or not.

To provide the flexibility for residential properties to implement best practice waste minimisation systems that suit their individual circumstances Council provides the property owners with a choice of either a 120 litre or 240 litre wheelie bin for collection.

To provide the flexibility for commercial properties to implement best practice waste minimisation systems that suit their individual circumstances, commercial properties within the service areas will not be provided with waste disposal service. Disposal of waste from predominantly commercial properties may be organised through private arrangements between the business operators and available contractors and will incur a waste disposal fee in accordance with the waste disposal fee schedule.

7. SPECIAL CHARGES

CAMERON CREEK RURAL ELECTRIFICATION

A special charge will be levied on all rateable land within the area defined on the map marked *Benefited Area, Rural Electrification Cameron Creek Road* for the purpose of raising funds to repay interest and principal on a Queensland Treasury Corporation loan of \$200,882 borrowed to cover the constructions costs of a backbone line.

The Council is of the opinion that all land within the area receives a special benefit from the completed work.

The levy is based on the requirement to service interest and principal charges associated with the loan and agreed to annually by Council.

The levy will continue for each parcel of land within the area of the map marked *Benefited Area, Rural Electrification Cameron Creek Road* for a period of 20 years from 2006.

RURAL FIRE BRIGADES

A special charge will be levied on all rateable land serviced by the Bloomfield River, Marton and Poison Creek Rural Fire Brigades (Areas identified by the Rural Fire Service of Queensland).

Each parcel of rateable land will specially benefit to the same extent from the purchase and maintenance of equipment by each Rural Fire Brigade in the current or future financial years because each such parcel is within the area for which the brigade is in charge of fire fighting and fire prevention under the Fire and Rescue Service Act 1990.

The quantum of the special charge is:

Marton Rural Fire Brigade	\$25.00
Poison Creek Rural Fire Brigade	\$25.00
Rossville Rural Fire Brigade	\$25.00
Bloomfield River Rural Fire	\$25.00

8. SEPARATE CHARGES ENVIRONMENTAL LEVY

A separate charge will be levied equally on all rateable land within Cook Shire for landfill infrastructure purposes, both current and future rehabilitation, to fund either all or part of the capital costs associated with the landfill construction and associated transfer station infrastructure and future replacement.

Where an assessment containing parcels (greater than one) that can be shown to be beyond any form of development or improvement, an application may be made for an exemption from the Environmental Levy by resolution of Council.

LIST OF PROPERTIES THAT RECEIVE EXEMPTION

Assessment Number	Property Description and Owner	Property	Type of Remission
10012854	Lots 301 – 311 on H2202 TL 210213 & Lot 1 on RL8141: PAR HICKS		Exemption by Resolution of Council
10008936	Lot 1 on RL7328 Road Lease 14/73280		Exemption by Resolution of Council Resolution 30213 April 2012

The levy will form part of the half year rate levy issued twice yearly.

9. STATE FIRE LEVY

In accordance with the *Fire and Rescue Service Act 1990*, Council is required to collect an Emergency Management and Fire and Rescue Levy for the period 1 July 2014 to 30 June 2015.

The levy is not a Council Charge and the Funds collected are remitted to the Queensland Fire and Rescue Service.

10. FEES AND CHARGES

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

11. ISSUE OF NOTICES

Notices for the 2014/2015 financial year will be issued half yearly. The first rates notice will be levied as soon as possible after the annual Budget has been approved by Council. The second levy will be issued in the second half of the financial year after the 1 January.

12. DUE DATE

In accordance with Section 118 of the *Local Government Regulations 2012* payment is due 31 days from the date of issue of the rate notice.

13. INTEREST ON OVERDUE RATES

In accordance with Section 133 of the *Local Government Regulations 2012* interest will be charged at the rate of 11% per annum calculated at compound interest at daily rests on all rates and charges which remain unpaid after expiration of the due date for payment.

14. DISCOUNT ON RATES

In accordance with Section 130 of the *Local Government Regulations 2012* a discount of ten (10) percent of the current year's Council General Rates (excluding overdue rates, interest, special rates and charges, separate charges and service charges), provided that any overdue rates are paid in full by the due date as notified on the Rate Notice.

15. REMISSIONS AND CONCESSIONS

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides for the Council to remit or postpone rates in certain circumstances.

1. Ratepayers who comply with the criteria set out in the Pensioner Rebate Policy will be entitled to a pensioner rate rebated. Council's rebate is set at 20% up to a maximum of \$200.00 per annum on General, Refuse, Sewerage and Water charges.
2. Clubs, sporting associations and other non-profit community organisations that comply with the criteria set out in the Rate Based Financial Assistance Policy will be entitled to a concession on general rates.
- 3.

List of properties that have been made non-valued by previous resolutions of Council

Assessment Number	Property Description
10002293	L82 BS246: SL14/48713: PAR COOK
10003143	L4 CP889653: SL 205871: PAR COOK
10003630	L912 C1793: PAR COOK

10011641	L302 C17915: PAR COOK
10028389	L211 C17949: PAR COOK

4. That, as the Council in exercising its power under the *Local Government Act 2009*, is of the opinion, in the case of land owners scheduled in the Table below, there is justification in exercising the power of granting remission at the level indicated as each case is of a kind which has been accepted previously by resolution of Council, such remissions be hereby granted in respect of the general rates and charges payable in respect of the 2014/2015 financial year.

LIST OF PROPERTIES THAT RECEIVE REMISSION

Assessment Number	Property Description and Owner	Type of Remission
10007334	L201-202 SP126719: Parish Cook Cooktown Tennis Club Inc.	100% General Rates 50% Water Charges (<i>Vacant Water Service on L201/SP126719</i>) 100% Sewerage Charges
10001980	Lot 6 on C4866 Reserve 21: Par Lankelly Coen Kindergarten Association	100% Water Service 100% Sewerage Charges (only playground equipment on this parcel)
10014389	Lot 5 on BS262 Parish Solander	100% Rates and Charges under Resolution 29891 of Council - June 2011
10004976	Lot 321 on RP745022 Parish Cook Church House for The Corporation of the Synod of the Diocese of Carpentaria	100% of Valuation Granted by resolution of Council July 2010 - being used as church.