
REVENUE STATEMENT

FOR THE 2024-25 FINANCIAL YEAR

1.0 INTRODUCTION

The revenue statement applies to all revenue raising activities of the Council. This statement has been prepared in accordance with the requirements of Section 172 of the *Local Government Regulation 2012*.

2.0 RESOLUTIONS AND LEGISLATIVE REQUIREMENTS

Section 104(5)(a) of the *Local Government Act 2009* requires that the system of financial management established by a local government must include the following financial planning documents prepared for the local government:-

- a) a 5 year Corporate Plan that incorporates community engagement; and
- b) a Long Term Asset Management Plan; and
- c) a Long Term Financial Forecast; and
- d) an Annual Budget, including the Revenue Statement; and
- e) an Annual Operational Plan.

Section 169 of the *Local Government Regulation 2012* requires that a local government's budget must include but is not limited to:-

- a) Financial Statements for the year the budget is prepared and the next 2 financial years; and
- b) a Long Term Financial Forecast; and
- c) a Revenue Statement; and
- d) a Revenue Policy.

Section 172 (1) of the *Local Government Regulation 2012* requires that a revenue statement must state the following:-

- (a) If the local government levies differential general rates:-
 - (i) The rating categories for rateable land in the local government area; and
 - (ii) A description of each rating category; and
- (b) If the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and
- (c) If the local government fixes a cost-recovery fee – the criteria used to decide the amount of the cost-recovery fee; and
- (d) If the local government conducts a business activity on a commercial basis – the criteria used to decide the amount of the charges for the activity's good and services.

Section 172 (2) of the *Local Government Regulation 2012* requires that the revenue statement for a financial year must include the following information for the financial year:-

- (a) An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of:-
 - (i) The Rates and Charges to be levied in the financial year; and
 - (ii) The concessions for Rates and Charges to be granted in the financial year;
- (b) Whether the local government has made a resolution limiting an increase of Rates and Charges.

3.0 DEFINITIONS

Dwelling - is a self-contained unit of accommodation used or available for use by one or more persons as a home, such as a house, apartment, flat or strata title unit.

Integrated Mining Operation – Defined as land contained in more than one mining lease or mining claim issued pursuant to the *Mineral Resources Act 1989*, for the extraction of minerals, or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, processing, washing down, stockpiling, haulage, water storage and rehabilitation.

Intended Use – Reference to the intended use (or use intended) for rateable land is a reference to use:-

- that is as-of-right for the land under the relevant planning scheme; or
- for which a development approval exists; or
- for which application for a development approval has been made but not finally determined; or
- that the owner of the land has informed Council of, or has stated publicly, their intention to conduct development upon the land.

Land - includes freehold land, land held from the State for a leasehold interest, and a mining claim.

Light Industry – Is an industry that produces small goods for consumers.

Minimum Differential General Rate – The minimum general rate levied upon the rateable land in a differential rating category to recognise that there is a minimum charge to be levied on that land.

Mining Lease or Mining Claim – Defined as land that is the subject of a mining lease or mining claim issued pursuant to the *Mineral Resources Act 1989* or other form of tenure that was used, is used, or intended to be used as:-

- a) A mine or for purposes ancillary or associated with mining such as for example, processing, washing down, stockpiling, haulage, water storage and rehabilitation; or
- b) In conjunction with other land (the subject of a mining lease or mining claim) as part of an integrated mining operation.

Parcel –

- a) Land that is a 'lot' (as that term is defined in the *Land Valuation Act 2010*); or
- b) a part of a lot that is a 'declared parcel' (as that term is defined in the *Land Valuation Act 2010*).

Rateable Land – is defined by Chapter 4, Part 1 of the *Local Government Act 2009* as any land or 'building unit' (as that term is defined in Schedule 4 of the *Local Government Act 2009*) in the local government area, that is not exempted from rates.

Strata Title Unit – is deemed to be each lot created pursuant to the provisions of the *Body Corporate and Community Management Act 1997*.

UCV – Unimproved Capital Value

Vacant Land – Land that is not being used for any dwelling, business (other than as property owner), profession, trade, manufacturing, rural activity or operation. Such land to be with or without any of the following:-

- (a) gates, fences, letter boxes, site identification pegs and signs;
- (b) plants, trees and shrubs;
- (c) landscaping, retaining walls, gutters, drains, paths paving and driveways;
- (d) underground and above ground services including aprons, supply mains and meters;
- (e) Otherwise the land to be free of any structure or structures.

Value - value under the *Land Valuation Act 2010*.

Workers Accommodation – accommodation of persons, other than tourists and holidaymakers, who are employed or work in, or in association with, construction, resources and mining activities, commonly known as a 'contractors' camp', 'construction camp', 'workers' camp', 'single person's quarters', 'temporary workers' accommodation', 'work camp', 'accommodation village' or 'barracks'.

4.0 DIFFERENTIAL GENERAL RATES

4.1 Differential General Rates – General Comments

Differential General Rates are levied on all rateable land throughout the shire to contribute towards the operational, maintenance and capital expenditures associated with the governance and administration of the Council and the provision of general works and services.

Differential General Rates are based on the value, which is based on the unimproved value or site value, as supplied by the State Valuation Service of the Department of Resources.

Differential General Rates will be levied on all rateable land in the shire in accordance with Sections 92-94 of the *Local Government Act 2009* and Sections 80 - 82 of the *Local Government Regulation 2012*. 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.

The Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the shire as a whole.

For further information in relation to the principles applied in the setting of Council's Rates and Charges refer to the Revenue Policy on Council's website <http://www.cook.qld.gov.au>.

4.2 Calculation of Levies - Provisions

Differential Rates will apply based on categories as set out in section 5.1.

Minimum general rates will apply as set out in section 5.2.

There will be no "rate Capping" as set out in section 4.6.

4.3 Minimum General Rates

Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements. No minimum will apply to land to which the *Local Government Regulation 2012*, section 77 (3) and *Land Valuation Act 2010*, section 49 applies.

The minimum general rate is levied to:

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

4.4 Identifying the Rate Category

Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land in the local government area belongs.

Land Use Codes (LUC) provided under Rating Categories in section 5.1 are for guidance only and do not limit the Chief Executive Officer's discretion to identify the rating category to which each parcel of rateable land in the local government area belongs.

4.5 Objection to Rate Category

Pursuant to the provisions of Section 89 – 93 of the *Local Government Regulation 2012*, a rating category statement shall accompany the Rate Notice:-

- (a) If an owner considers that as at the date of the issue of the Notice, the Land should, having regard to the criteria adopted by Council, have been included in another of the Categories listed in the Council's Revenue Statement or information sheet accompanying this Rates Notice, the owner may object against the

categorisation of the land by posting to or lodging a Notice of Objection, on the prescribed form, within thirty (30) days of the date of issue of the Rates Notice.

- (b) The Form, “Notice of Objection” is available on the Council’s website www.cook.qld.gov.au or at Council’s Offices at 10 Furneaux Street, Cooktown.
- (c) The only grounds for objecting is that the owner considers the land should belong to a different rating category.
- (d) Lodging of a Notice of Objection with Council shall not in the meantime interfere with or affect the levy and recovery of the Rates referred to in the Rates Notice.
- (e) If, because of the Notice of Objection, the rating category for the land is changed, an adjustment of the amount of Rates levied or, as the case may be, the amount of Rates paid shall be made.

When identifying the rating category to which each parcel of rateable land in the local government area belongs, Council’s Chief Executive Officer may have regard to (but is not limited by):-

- The descriptions of each rating category as outlined within this statement and existing as at 1 July 2024;
- The land use codes as adopted by the Department of Natural Resources, Mines and Energy for formulating Local Authority valuations.

4.6 Limiting the Increase in Rates and Charges

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2024/2025 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

5.0 RATES AND CHARGES

5.1 Differential General Rates Categories

In accordance with section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised and the description of those categories are as set out in the first and second columns of Table 1 - Differential General Rates Categories for 2024/2025.

Table 1 – Differential General Rates Categories for 2024/2025	
Category	Description
Rural Townships - Residential	
1	Land used, or capable of being used, in whole or in part for residential purposes that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads and Rossville with a Rateable Valuation from \$1.00
Outside Townships - Residential	
2	Land used, or capable of being used, in whole or in part for residential purposes that is located outside of the defined areas of all townships with a Rateable Valuation from \$1 – 130,000.
3	Land used, or capable of being used, in whole or in part for residential purposes that is located outside of the defined areas of all townships with a Rateable Valuation from \$130,001 - \$220,000.
4	Land used, or capable of being used, in whole or in part for residential purposes that is located outside of the defined areas of all townships with a Rateable Valuation > \$220,000.
Cooktown & Environs - Residential	
5	Land that is used, or capable of being used, in whole or in part for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$1.00
Multi-Unit Dwellings - Residential	
6	Land used, or capable of being used, in whole or in part for multi-unit dwellings (flats or units) and comprised of 2 or more individual residential accommodation units, not a strata title unit and that land is for a residential purpose and is located in the defined area of Cooktown and Environs.
7	Land used, or capable of being used, in whole or in part for multi-unit dwellings (flats or units) and comprised of 2 or more individual residential accommodation units, not a strata title unit and that land is for a residential purpose and is located in other areas.

Table 1 – Differential Rating Categories cont.

Category	Description
Workers Accommodation *	
8	Land used, or capable of being used, in whole or in part for Workers Accommodation, with 25 - 50 accommodation units.
9	Land used, or capable of being used, in whole or in part for Workers Accommodation, with 51 - 100 accommodation units.
10	Land used, or capable of being used, in whole or in part for Workers Accommodation, with 101 - 200 accommodation units.
11	Land used, or capable of being used, in whole or in part for Workers Accommodation, with >200 accommodation units.
Commercial	
12	Land used, or capable of being used, in whole or in part for a single shop or office and is located in the defined area of Cooktown and Environs.
13	Land used, or capable of being used, in whole or in part for a single shop or office and is located outside the defined area of Cooktown and Environs.
Commercial with >15 On-Site Car Parks	
14	Land used, or capable of being used, in whole or in part for a larger commercial centre, such as a department store, supermarket and/or a number of specialty shops or offices with >15 on-site car parking spaces.
Multiple Commercial Units	
15	Land used, or capable of being used, in whole or in part for multiple commercial purposes, other than where land is included in another category.
Public Accommodation	
16	Land used, or capable of being used, in whole or in part for public accommodation such as Caravan Parks, Hotels, Motels and Guest Houses and is located in the defined area of Cooktown and Environs.
17	Land used, or capable of being used, in whole or in part for public accommodation such as Caravan Parks, Hotels, Motels and Guest Houses and is located outside the defined area of Cooktown and Environs.
Light Industry	
18	Land used, or capable of being used, in whole or in part, for general or light industrial purposes, including storage sheds and is located in the defined area of Cooktown and Environs.
19	Land used, or capable of being used, in whole or in part, for general or light industrial purposes, including storage sheds and is located outside the defined area of Cooktown and Environs.
Transport and Service Stations	
20	Land used, or capable of being used, in whole or in part for and incidental to transport operation, freight companies, batching plant, stockpiling, hazardous industries, retail or wholesale fuel distribution and is located in the defined area of Cooktown and Environs.
21	Land used, or capable of being used, in whole or in part for and incidental to transport operation, freight companies, batching plant, stockpiling, hazardous industries, retail or wholesale fuel distribution and is located outside the defined area of Cooktown and Environs.
Quarries	
22	Land used, or capable of being used, in whole or in part, for the extraction of dimension stone, rock, riprap, sand, gravel or slate.
Extractive Industry **	
23	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 0 – 50 workers and/or contractors and < \$50,000 UCV.
24	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 0 – 50 workers and/or contractors and ≥ \$50,000 UCV.
25	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 51 – 100 workers and/or contractors.

Table 1 – Differential Rating Categories cont.

Category	Description
26	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 101 – 200 workers and/or contractors.
27	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 201 – 500 workers and/or contractors.
28	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 501 – 1000 workers and/or contractors.
29	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 1001 - 1500 workers and/or contractors.
30	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 1501 or more workers and/or contractors.
Primary Production	
31	Land used, or capable of being used, in whole or in part, for rural grazing purposes which is < 1000 Ha.
32	Land used, or capable of being used, in whole or in part, for rural grazing purposes which is ≥ 1000 Ha.
33	Land used, or capable of being used, in whole or in part, for Agricultural purposes.
Electricity Generation/Telecommunication/Radio Transformer	
34	Land used, or capable of being used, in whole or in part, for either electricity generation of less than 5MW or as an electricity, telecommunication or radio transformer site.
35	Land used, or capable of being used, in whole or in part, for either electricity generation of 5MW – 15MW or as electricity, telecommunication or radio transformer site.
36	Land used, or capable of being used, in whole or in part, for either electricity generation of 16MW – 50MW or as electricity, telecommunication or radio transformer site.
37	Land used, or capable of being used, in whole or in part, for either electricity generation of 51MW – 200MW or as electricity, telecommunication or radio transformer site.
38	Land used, or capable of being used, in whole or in part, for either electricity generation of >200MW or as electricity, telecommunication or radio transformer site.
Permanent Pump Site	
39	Land used, in whole or in part, for a permanent pump site for private residential supply only.
Other Rating Categories	
40	Land not included in any other category.
41	Island Properties not included in other categories
42	Harbour Industries

*** For categories 8 – 11 the following applies:**

- Land will be taken to be ‘capable of being used’ from the date upon which the final plumbing inspection for the Workers Accommodation has been passed.
- Land will be considered no longer used for Workers Accommodation when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site.

**** For categories 23-30 the following applies:**

- When determining worker numbers, Council may have regard to any relevant data including, but not limited to, employment numbers sourced from the Department of Resources and data published by the ratepayer/mine operator or a related entity.

5.2 Differential General Rates

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category, and pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category are as set out in Table 2 - Differential General Rates for 2024/2025.

Table 2 - Differential General Rates for 2024/2025			
Rating Category	Description	Minimum Differential General Rate	Cent in the Dollar
1	Rural Townships -> \$1	\$1,169	0.6342
2	Outside Townships - \$1 - \$130,000	\$1,177	1.0517
3	Outside Townships - \$130,001 - \$220,000	\$1,448	0.9647
4	Outside Townships - > \$220,001	\$2,245	0.8518
5	Cooktown and Environs - >\$1	\$1,253	1.2320
6	Multi-Unit Dwellings – Cooktown and Environs	\$1,315	1.3930
7	Multi-Unit Dwellings – All other areas	\$1,236	1.7740
8	Workers Accommodation - 25 – 50 units	\$5,003	2.4640
9	Workers Accommodation - 51 – 100 units	\$10,205	2.4640
10	Workers Accommodation - 101 – 200 units	\$20,201	2.4640
11	Workers Accommodation - >200 units	\$40,212	2.4640
12	Commercial – Cooktown and Environs	\$1,220	1.4551
13	Commercial – All other areas	\$1,220	0.7296
14	Commercial with >15 On-site Car Parks	\$3,881	1.1590
15	Multiple Commercial Units	\$1,411	1.5656
16	Public Accommodation - Caravan Parks, Hotels and Motels – Cooktown and Environs	\$1,220	1.4730
17	Public Accommodation - Caravan Parks, Hotels and Motels – All other areas	\$1,220	0.9488
18	Light Industry – Cooktown and Environs	\$1,220	1.4456
19	Light Industry – All other areas	\$1,220	0.5800
20	Transport and Service Stations – Cooktown and Environs	\$1,257	1.5290
21	Transport and Service Stations – All other areas	\$1,257	0.6439
22	Extractive Industry – Quarries	\$580	5.0320
23	Extractive – Quarries >50Ha	\$5,275	4.4083
24	Extractive Industry - 0 – 50 workers and < \$50,000 UCV	\$605	2.2947
25	Extractive Industry - 0 – 50 workers and ≥ \$50,000 UCV	\$605	3.1483
26	Extractive Industry - 51 – 100 workers	\$20,400	8.1933
27	Extractive Industry - 101 – 200 workers	\$40,438	8.1933
28	Extractive Industry - 201 – 500 workers and/or contractors	\$80,400	8.1933
29	Extractive Industry - 501 – 1000 workers	\$200,326	8.1933
30	Extractive Industry - 1001 - 1500 workers	\$400,267	8.1933
31	Extractive Industry - 1501 or more workers	\$600,400	8.1933
32	Primary Production - Rural Grazing <1000 Ha	\$1,201	0.6284
33	Primary Production - Rural Grazing ≥ 1000Ha	\$1,201	0.4918
34	Primary Production – Grazing > = 1000Ha, \$2M<\$4M	\$10,283	0.3586
35	Primary Production – Rural Grazing > = 1000Ha=>=4M	\$20,754	0.3293
36	Primary Production - Agriculture	\$1,201	0.5381
37	Electricity generation - < 5MW or electricity, telecommunication or radio transformer site	\$1,343	1.4746
38	Electricity generation – 5MW – 15MW or electricity, telecommunication or radio transformer site	\$2,427	1.8480
39	Electricity generation – 16MW – 50MW or electricity, telecommunication or radio transformer site	\$7,764	1.8482

Table 2 - Differential General Rates for 2024/2025 Cont.

Rating Category	Description	Minimum Differential General Rate	Cent in the Dollar
40	Electricity generation – 51MW - 200MW or electricity, telecommunication or radio transformer site	\$24,746	1.8480
41	Electricity generation – > 200MW or electricity, telecommunication or radio transformer site	\$97,568	1.8480
42	Permanent Pump Site	\$509	0.6962
43	Land not included in any other category	\$1,182	1.0187
44	Island Properties not included in other categories	\$1,182	1.3259
45	Harbour Industries	\$1,182	1.5605

5.3 Land Use Codes (LUC)

LAND USE CODES	
<p>01 Vacant urban land <4000m2; 02 Single unit dwelling <4000 m2; 03 Multi-unit dwelling (Flats); 04 Large Home site – vac => 4000 m2; 05 Large Home site – dwg => 4000m2; 06 Outbuildings; 07 Guest House/Private Hotel; 08 Building Units; (Primary Use only); 09 Group Titles; (Primary Use only); 10 Combined Multi Dwelling & Shop; 11 Shop - Single; 12 Shops - group (more than 6 shops); 13 Shopping group (2 to 6 shops); 16 Drive In Shopping Centre; 17 Restaurant; 18 Special Tourist Attraction; 19 Walkway; 20 Marina; 21 Residential Institution (non-medical care); 22 Car Parks; 23 Retail Warehouse; 24 Sales Area Outdoor (Dealers – boats, cars etc); 25 Professional Offices; 26 Funeral Parlours; 27 Hospitals; Convalescent Homes (Medical Care) (Private); 28 Warehouses and Bulk Stores; 29 Transport Terminal; 30 Service Station; 31 Oil Depot and Refinery; 32 Wharves; 33 Builders Yard/Contractors Yard; 34 Cold Stores - Ice works; 35 General Industry; 36 Light Industry; 37 Noxious/Offensive Industry (include Abattoir); 38 Advertising - Hoarding; 39 Harbour Industries; 40 Extractive; 41 Child Care (exclude kindergarten); 42 Hotel/Tavern; 43 Motel; 44 Nurseries (Plants); 45 Theatres and Cinemas; 46 Drive-In Theatre; 47 Licensed Club;</p>	<p>48 Sports Clubs/Facilities; 49 Caravan Parks; 50 Other Clubs (Non-Business); 51 Religious; 52 Cemeteries (include Crematoria); 55 Library; 56 Showgrounds/Racecourse/Airfield; 57 Parks, Gardens 58 Educational (include Kindergarten); 60 Sheep Grazing - Dry; 61 Sheep Breeding; 64 Cattle Grazing - Breeding; 65 Cattle Grazing - Breeding and Fattening; 66 Cattle Grazing - Fattening; 67 Goats; 68 Milk - Quota; 69 Milk - No Quota; 70 Cream; 71 Oil Seeds; 72 Subdivided land (LG Rates valuation discount); 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; 91 Utilities; 92 Defence Force establishments; 93 Peanuts 94 Vacant Rural Land (Excl 01 & 04); 95 Reservoir, Dam, Bores, Channels; 96 Public Hospital; 97 Welfare Home/Institution; 99 Community Protection Centre</p>

6.0 UTILITY CHARGES

That pursuant to the *Local Government Act 2009, Chapter 4, Part 1* and the *Local Government Regulation 2012, Chapter 4, Part 7*, Council has resolved to raise and levy the following utility charges:-

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

6.1 Water Charges

Water Charges shall be made for the purpose of supplying water for the 2024/2025 financial year on the following basis.

Water Meters can be installed on Vacant Land at the property owners' request. It should be noted that should the Water meter need to be replaced due to vandalism or theft that the replacement cost will be at the property owners' expense. The cost for replacing a Water Meter can be found within the Fees and Charges available on Councils' website www.cook.qld.gov.au

Council's water utility charges apply to all land that Council deems can be supplied water from Council's water supply system within the defined Coen, Cooktown, Lakeland and Laura Water Areas. Water utility charges are to cover the costs of operation, maintenance and capital expenditure associated with the water supply system, and are levied on a user pays, two-part tariff basis consisting of:

- (a) a service charge based on water meter size; and
- (b) a consumption charge for all metered properties.

Maps

Maps showing the Water Areas for Coen, Cooktown and Laura are available on the Council website, www.cook.qld.gov.au or from Customer Service at the Council office at 10 Furneaux Street, Cooktown.

Service & Consumption Charges

Water service charges are calculated per water meter as detailed in the table below. Vacant service charges to apply to all vacant parcels of land as well as all land that does not have planning approval for either residential or commercial use within the Coen, Cooktown, Lakeland and Laura Water Areas on the basis that a water service is available to the land as water infrastructure has been installed ready to supply the land once it is occupied. Water charges will be levied in two equal half yearly amounts.

A one (1) tier pricing structure is used in applying the consumption charge component of multi part tariff as set out in the tables below. Water meters will be read half yearly, and water consumption will be billed per meter at the cost per kilolitre as shown below.

COOKTOWN AND LAKELAND		
WATER SERVICE AND CONSUMPTION CHARGE TABLE		
Water Charge Description	Annual Water Service Charge	Water Consumption Cost per Kilolitre
Vacant land	\$933	\$0.00
20mm meter connection	\$599	\$2.26
25mm meter connection	\$935	\$2.26
32mm meter connection	\$1,532	\$2.26
40mm meter connection	\$2,394	\$2.26
50mm meter connection	\$3,741	\$2.26
80mm meter connection	\$9,575	\$2.26
100mm meter connection	\$14,961	\$2.26

COEN AND LAURA		
WATER SERVICE AND CONSUMPTION CHARGE TABLE		
Water Charge Description	Annual Water Service Charge	Water Consumption Cost per Kilotre
Vacant land	\$977	\$0.00
20mm meter connection	\$628	\$2.26
25mm meter connection	\$979	\$2.26
32mm meter connection	\$1,605	\$2.26
40mm meter connection	\$2,508	\$2.26
50mm meter connection	\$3,919	\$2.26
80mm meter connection	\$10,031	\$2.26
100mm meter connection	\$15,673	\$2.26

All Benefited Water Areas

- (i) In respect of newly subdivided vacant parcels of land, water service charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Registry Office or from the date of connection of water to the subject land, whichever date shall be the earlier.
- (ii) In respect of additional water meters connected during the year, water service charges shall be levied proportionately for the unexpired part of the year from the date the water meter is connected to the Council's water reticulation system.

6.1.1 Averaging / Estimating Consumption Charges

When water is not measured by a water meter or where water meter readings are unable to be obtained due to:-

- Inability to locate water meter; or
- Inability to access water meter; or
- Faulty water meter.

Council will calculate utility charges as per section 101 (2) of the *Local Government Regulation 2012* and Councils' Revenue Policy, which is available to view on Councils' website www.cook.qld.gov.au

Average water consumption shall be calculated using the last same period three (3) normal water consumption totals for the land.

6.1.2 Home Dialysis Concession

A concession is available to offset water consumption costs for users of home dialysis equipment as per Councils' Home Dialysis Concession Policy, which is available to view on Councils' website www.cook.qld.gov.au

A concession to eligible applicants will be applied as a credit allowance for up to a maximum of 190 kilolitres of water consumed per annum, to be paid in July annually.

Applications must be made on the prescribed form available on Council website www.cook.qld.gov.au or from the Council Administration Office at 10 Furneaux Street, Cooktown.

6.2 Wastewater

Council provides a wastewater reticulation system within defined wastewater area maps of Coen, Cooktown and Laura.

Wastewater charges are to be levied in respect of all land where Council deems that wastewater reticulation can be provided to such land. Wastewater charges contribute towards the costs of operation, maintenance and capital expenditure/infrastructure associated with the wastewater system.

Land within the defined wastewater areas shall be levied a wastewater charge based on a unit allocation scheme

whereby all parcels in the various wastewater areas are allocated a certain number of wastewater units.

Vacant parcels of land in Coen, Cooktown and Laura attract a vacant wastewater charge on the basis that a wastewater service is available to the land as wastewater infrastructure has been installed ready to supply the land once it is occupied.

Wastewater charges shall be levied for the cost of supplying a service for the removal of wastewater, for the 2024/2025 financial year on the following basis:

- Council operates a rating regime based on a unit allocation scheme on the basis of the number of units ascribed to the particular use of each parcel in accordance with the Wastewater Unit Tables in section 6.2.1, for the Wastewater Areas of Coen, Cooktown and Laura.

Maps

Maps showing the Wastewater areas for Coen, Cooktown and Laura are available on the Council website, www.cook.qld.gov.au or from Customer Service at the Council office at 10 Furneaux Street, Cooktown.

ALL BENEFITTED WASTEWATER AREAS

- Shopping Complex is defined as consisting of a minimum of three shops/businesses (that is eligible to be registered as a business premises) on the same title, excluding all dwelling and accommodation uses.
- Accommodation includes motels, holiday cabins, bed and breakfasts, taverns, resorts, guest houses, camping grounds and caravan park sites.
- In respect of newly subdivided vacant land, wastewater charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Registry Office or from the date of connection of wastewater to the subject land, whichever date shall be the earlier.
- In respect of improvements erected during the year, wastewater charges shall be levied proportionately for the unexpired part of the year from the date the improvement is ready for occupation or from the date of connection of wastewater to the subject land, whichever date shall be the earlier.

6.2.1 Wastewater Unit Tables

Coen Wastewater Unit Table	Coen	
	Units	Charge (\$168.17 x no. of units)
Accommodation: per room / site without facilities	2	\$336.34
Accommodation: per room / site with facilities	3	\$504.51
Ambulance / Fire Station	8	\$1,345.36
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,681.70
Barracks	8	\$1,345.36
Caravan Park Kiosk and/or Office	3	\$504.51
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$672.68
Clubs (Not for Profit): Licensed	10	\$1,681.70
Clubs (Not for Profit): Unlicensed	4	\$672.68
Court House / Government Offices / Police Station / Service Station	14	\$2,354.38
Day Care Centre / Kindergarten	12	\$2,024.40
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,681.70
Doctor or Dental Surgery or similar: more than 2 rooms	14	\$2,354.38
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not)	8	\$1,345.36
Fuel Depot / Fuel Storage Facility	6	\$1,009.02
Library	6	\$1,009.02
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	20	\$3,363.40

Coen Wastewater Unit Table Cont.	Coen	
	Units	Charge (\$168.17 x no. of units)
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$5,045.10
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,345.36
Professional Office / Room in an existing dwelling (Centre Zone)	10	\$1,381.70
Racecourse	6	\$1,009.02
Relatives Apartment – Planning Approval required	8	\$1,345.36
Restaurant	20	\$3,363.40
Schools: up to 2 rooms	12	\$2,018.04
Schools: 3 – 5 rooms	24	\$4,036.08
Schools: 6 – 10 rooms	48	\$8,072.16
Schools: 11 – 20 rooms	64	\$10,762.88
Storage Shed	4	\$672.68
Tourist Attraction	6	\$1,009.02
Vacant	8	\$1,345.36
Welfare Home: per unit	8	\$1,345.36

Cooktown Wastewater Unit Table	Cooktown	
	Units	Charge (\$181.46 x no. of units)
Accommodation: per room / site without facilities	2	\$362.92
Accommodation: per room / site with facilities	3	\$544.38
Ambulance / Fire Station	6	\$1,088.76
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,814.60
Barracks	6	\$1,088.76
Business/Shopping Complex (without restaurant): 1 st Business/Shop	10	\$1,814.60
Business/Shopping Complex (with restaurant): 1 st Business/Shop	14	\$2,540.44
Business/Shopping Complex: each additional Business/Shop	4	\$725.84
Caravan Park Kiosk and/or Office	3	\$544.38
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$725.84
Clubs (Not for Profit): Licensed	10	\$1,814.60
Clubs (Not for Profit): Unlicensed	4	\$725.84
Court House / Government Offices / Police Station / Service Station	14	\$2,540.44
Day Care Centre / Kindergarten	12	\$2,177.52
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,814.60
Doctor or Dental Surgery or similar: more than 2 rooms	14	\$2,540.44
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not) excluding Strata Titled Units	6	\$1,088.76
Event Centre	20	\$3,629.20
Fuel Depot / Fuel Storage Facility	6	\$1,088.76
Hospital	70	\$12,702.20
Library	6	\$1,088.76
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	20	\$3,629.20
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$5,443.80

Cooktown Wastewater Unit Table Cont.	Cooktown	
	Units	Charge (\$181.46 x no. of units)
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,451.68
Professional Office / Room in an existing dwelling (Centre Zone)	10	\$1,814.60
Racecourse	6	\$1,088.76
Relatives Apartment – Planning Approval required	6	\$1,088.76
Restaurant	20	\$3,629.20
Schools: Boarding	54	\$9,798.84
Schools: up to 2 rooms	12	\$2,177.52
Schools: 3 – 5 rooms	24	\$4,455.04
Schools: 6 – 10 rooms	48	\$8,710.08
Schools: 11 – 20 rooms	64	\$11,613.44
Schools: over 20 rooms	128	\$23,226.88
Storage Shed	4	\$725.84
Strata Titled Unit: each residential unit	6	\$1,088.76
Strata Titled Unit: each commercial unit	10	\$1,814.60
Tourist Attraction	6	\$1,088.76
Vacant	6	\$1,088.76
Welfare Home: per unit	8	\$1,451.68

Laura Wastewater Unit Table	Laura	
	Units	Charge (\$97.50 x no. of units)
Accommodation: per room / site without facilities	1	\$97.50
Accommodation: per room / site with facilities	2	\$195.00
Ambulance / Fire Station	4	\$390.00
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$975.00
Barracks	8	\$780.00
Caravan Park Kiosk and/or Office	2	\$195.00
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$390.00
Clubs (Not for Profit): Unlicensed	4	\$390.00
Court House / Government Offices / Police Station / Service Station	14	\$1,365.00
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$975.00
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not)	8	\$780.00
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	10	\$975.00
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	15	\$1,462.50
Racecourse	6	\$585.00
Restaurant	10	\$975.00
Schools: up to 2 rooms	12	\$1,170.00
Schools: 3 – 5 rooms	24	\$2,340.00
Tourist Attraction	6	\$585.00
Vacant	8	\$780.00

6.3 Waste Management

6.3.1 Waste Levy – Annual Government Payment

The *Waste Reduction and Recycling (Waste Levy) Amendment Regulation 2019*, commenced on 1st July 2019.

The Queensland Government has made a commitment that the introduction of the waste levy will have no direct impact on households. To achieve this, Cook Shire Council will receive annual payments to offset the costs of the waste levy associated with residential waste.

6.3.2 Kerbside Collection Charges

The Council levies utility charges for the provision of waste management services, which are calculated to contribute towards 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 refuse collection service for residential properties within defined refuse area maps marked Coen; Cooktown, Marton, Lakeland; Laura; Helenvale and Rossville; Oaky Creek, Poison Creek and Endeavour Valley Road and Ayton Refuse Collection Area Maps. All residential land, excluding vacant land, within the service areas attract the refuse collection charge, irrespective of whether they use the service or not.

Rural/Residential properties on the Peninsula Development Road between Lakeland and Laura have been offered kerbside refuse collection, but only those residents who wish to utilise the service will attract the refuse collection charge.

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

Maps

Maps showing the Kerbside Collection Areas for Ayton, Bloomfield, Coen, Cooktown, Endeavour Valley Road, Helenvale, Lakeland, Laura, Marton, Oaky Creek Road, Poison Creek Road and Rossville are available on the Council website, www.cook.qld.gov.au or from Customer Service at the Council office at 10 Furneaux Street, Cooktown.

COEN

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2024/2025 financial year is for a weekly collection service and charges are applied in accordance with the following tables.

Council has adopted a fee structure that provides a 240 litre Wheelie Bin service to apply on all residential properties for refuse removal and disposal and levied on each separate dwelling (whether occupied or vacant) within the Coen Refuse Collection area and that such charge shall apply whether or not a service is utilised, save and except that where land is for the first time built on during the year the charge shall be made from:-

- The date the structure is occupied; or
- The Final Inspection Certificate Inspection date; or
- The service is provided

and calculated proportionately for the unexpired part of the year.

Commercial properties in Coen may apply to participate in kerbside collection. Service charges will be levied on a per 240L wheelie bin basis and charged at the same rate as a Coen residential kerbside collection charge. This service charge will be included on the bi-annual rate notice issued by Cook Shire Council.

Waste Collection Utility Charges - Coen		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$588.50

The following properties are not primarily residential; however, a residential wheelie bin collection service is to be provided.

10001485 – Coen Primary School 3 x residential buildings	3 x 240 litre bins	\$1,765.50
10001501 – Coen Police Service 3 x residential buildings	3 x 240 litre bins	\$1,765.50

COOKTOWN, LAKELAND & MARTON

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2024/2025 financial year is for a weekly collection service and charges are applied in accordance with the following table.

Council has adopted a fee structure that provides residential land owners with a choice of a 120 litre or a 240 litre wheelie bin service to apply on all residential properties for refuse removal and disposal and levied on each separate dwelling (whether occupied or vacant) within the Cooktown, Lakeland & Marton Refuse Collection area of coverage and that a charge shall apply whether or not a service is utilised, save and except that where land is for the first time built on during the year the charge shall be made from:-

- The date the structure is occupied; or
- The Final Inspection Certificate Inspection date; or
- The service is provided

and calculated proportionately for the unexpired part of the year at the default charge for a 240 litre wheelie bin.

Waste Collection Utility Charges – Cooktown, Lakeland & Marton		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$562.00
	1 x 120 litre bin	\$281.00

LAURA

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2024/2025 financial year is for a weekly collection service and charges are applied in accordance with the following table.

Council has adopted a fee structure that provides residential land owners with a choice of a 120 litre or a 240 litre wheelie bin service to apply on all residential properties for refuse removal and disposal and levied on each separate dwelling (whether occupied or vacant) within the Laura Refuse Collection area of coverage and that a charge shall apply whether or not a service is utilised, save and except that where land is for the first time built on during the year the charge shall be made from:-

- The date the structure is occupied; or
- The Final Inspection Certificate Inspection date; or
- The service is provided

and calculated proportionately for the unexpired part of the year at the default charge for a 240 litre wheelie bin.

Waste Collection Utility Charges – Laura		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$589.00
	1 x 120 litre bin	\$294.00

AYTON, BLOOMFIELD, ENDEAVOUR VALLEY ROAD, HELENVALE, OAKY CREEK ROAD, POISON CREEK ROAD & ROSSVILLE

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2024/2025 financial year is for a fortnightly collection service and charges are applied in accordance with the following table.

Council has adopted a fee structure that provides residential land owners with a choice of a 120 litre or a 240 litre wheelie bin service to apply on all residential properties for refuse removal and disposal and levied on each separate dwelling (whether occupied or vacant) within Rossville, Helenvale, Oaky Creek, Poison Creek, Endeavour Valley Road, Ayton & Bloomfield Refuse Collection areas of coverage and that such charge shall apply whether or not a service is utilised, save and except that where land is for the first time built on during the year the charge shall be made from:-

- The date the structure is occupied; or
- The Final Inspection Certificate Inspection date; or
- The service is provided

and calculated proportionately for the unexpired part of the year at the default charge for a 240 litre wheelie bin.

Waste Collection Utility Charges – Ayton, Bloomfield, Endeavour Valley Road outside the bounds of Cooktown and Marton, Helenvale, Oaky Creek Road, Poison Creek Road & Rossville		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$281.00
	1 x 120 litre bin	\$141.00

7 SPECIAL CHARGES

7.1 Rural Fire Brigades

Council has adopted an overall plan, as described in Section 94 of the *Local Government Regulation 2012*, for the levying of the Rural Fire Brigade Special Charge for rural fire brigade services for areas identified by the Rural Fire Service of Queensland.

The special charge to be levied for the 2024/2025 financial year on each parcel of rateable land in the Bloomfield, Marton, Poison Creek and Rossville Rural Fire Brigade Areas (subject to receipt of a written application prior to 16 July 2024) is set out in the below table.

Rural Fire Brigades	Annual Charge
Bloomfield Rural Fire Brigade	\$25
Marton Rural Fire Brigade	\$25
Poison Creek Rural Fire Brigade	\$25
Rossville Rural Fire Brigade (subject to receipt of a written application prior to 16 July 2024)	\$50

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 firefighting and fire prevention under the *Fire and Emergency Services Act 1990*.

8.0 SEPARATE CHARGES

8.1 Emergency Management Levy (EML)

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.

Fire and Emergency Services Act 1990, Section 113, (1)(c)(ii) & (2)

Section 113 – Appeal against local government’s determination:-

- (1) An owner of property to whom a levy notice is given may appeal to the commissioner on any of the following grounds and on no other grounds:-
 - (c) (ii) the prescribed property should in the circumstances be taken to be within a category other than the category on which the local government based its determination.
- (2) A person wishing to appeal must lodge a notice to that effect with the commissioner setting out the grounds of the appeal within 30 days after the levy notice is given.

If there are no structures and no mining activities taking place on a Mining Lease or Mining Claim, the lessee can provide a Statutory Declaration to Council stating this fact so the correct levy can be applied. All Statutory Declarations in regards to Mining Leases and Mining Claims must be submitted to Cook Shire Council before the due date stated on the Rates Notice or Supplementary Rates Notice. Statutory Declarations received after the due date stated on the Rates Notice or Supplementary Rates Notice will take effect from the date the Statutory Declaration was received by Cook Shire Council. There is no requirement for lessees to submit subsequent Statutory Declarations unless circumstances change.

8.2 Environmental Levy

That pursuant to Section 92 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulations 2012*, Council has resolved to raise and levy the following separate charge.

A separate charge will be levied equally on each parcel of rateable land within Cook Shire to fund the rehabilitation and after-care costs of Council Waste Management Facilities located at Archer River, Ayton, Coen, Cooktown, Lakeland, Laura, Moreton Telegraph, Portland Roads and Rossville.

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

The levy will form part of the rates notice issued twice yearly.

Environmental Levy	Annual Charge
Per parcel of land	\$103.60

8.3 Waste Operations Levy

That pursuant to Section 92 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulations 2012*, Council has resolved to raise and levy a separate charge.

A separate charge will be levied equally on each parcel of rateable land within Cook Shire for the purpose contributing towards operational costs of Council Waste Management Facilities located at Archer River, Ayton, Coen, Cooktown, Lakeland, Laura, Moreton Telegraph, Portland Roads and Rossville.

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

The levy will form part of the rates notice issued twice yearly.

Waste Operations Levy	Annual Charge
Per parcel of land	\$37.25

9 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 2024/2025 financial year, and is available on Council's website.

10 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).

11 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 or not 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.

12 ISSUE OF NOTICES

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 2024 to 31 December 2024 and 1 January 2025 to 30 June 2025.

13 SUPPLEMENTARY RATE NOTICES

In instances where changes that impact Rates and Charges are brought to Council's attention throughout the year, a Supplementary Rates Notice will be issued as required. Some examples might include reconfigurations, valuation amendments, additional services and change of ownership.

Where a change results in raising a supplementary levy to the ratepayer of an amount less than \$10, Council will not raise the notice to the ratepayer.

Any Council error/mistakes in levy charges, with the exception of Special Charges, will only be backdated for the current financial year with a supplementary notice.

14 DUE DATE

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

15 DISCOUNT

A discount of \$100 per annum (or \$50 per half year levy) shall be allowed, provided that all current and outstanding rates and charges are paid in full and received by Council by the due date of the rate notice.

Pursuant to section 130(10) of the Local Government Regulation 2012, Council will consider allowing discount if it is satisfied that a ratepayer has been prevented, by circumstances beyond their control, from paying the full amount of rates and charges by the due date.

16 INTEREST ON OVERDUE RATES AND CHARGES

In accordance with Section 133 of the *Local Government Regulation 2012*, all Rates and Charges outstanding the day after the due date are deemed to be overdue rates and Council will apply compound interest at the rate of 12.35% per annum, calculated on daily balances from the day after the Rates and Charges become overdue from 1st July 2024.

17 DISHONOUR FEE – CHEQUES, DIRECT DEBITS AND PERIODIC PAYMENTS

Where Council is charged a Dishonour Fee where a Direct Debit or Cheque withdrawal is not allowed because there are not enough funds available in your account, Council will on-charge the Dishonour Fee to the Debtor / Ratepayer.

18 PAYMENT ARRANGEMENTS

To ease the financial burden of paying Rates and Charges, Council does have the option of a Payment Arrangement, which is available to residential and commercial properties.

The preferred period for a Payment Arrangement is six (6) months, but under extraordinary circumstances Council may agree to extend the payment period from six (6) to eighteen (18) months.

Council may also allow the deferment of rates under extraordinary circumstances for a three (3) month period, to be reviewed after this period.

Payments can be made either weekly, fortnightly or monthly and a Direct Debit form must accompany each application.

Interest will continue to be applied to all outstanding rates and charges as per the *Local Government Regulation 2012*, section 133.

New Rates and Charges do not constitute part of a payment arrangement and are payable by the due date. Should the new Rates and Charges become overdue a new arrangement would be required.

Applications

All Payment Arrangement applications must be in writing on the prescribed form available on Council website www.cook.qld.gov.au or from the Council Administration Office at 10 Furneaux Street, Cooktown and contain a declaration as to the accuracy of the information contained therein.

19 REMISSIONS AND CONCESSIONS

A local government may grant a ratepayer a concession for rates or charges under Section 73 and Sections 119 - 121 of the *Local Government Regulation 2012*.

Section 73 – Land that is exempt from general rates

Including, but not limited to:-

- Land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes:
 - religious purposes, including, for example, public worship;
 - the provision of education, health or community services, including facilities for aged persons and persons with disabilities.
- Land vested in, or placed under the management and control of, a person under an Act for:
 - a public purpose that is a recreational or sporting purpose; or
 - a charitable purpose.

Section 119 – Concession for rates or charges

Section 120 – Criteria for granting concession

The local government may grant the concession only if it is satisfied:

Including, but not limited to:

- the land is owned or occupied by a pensioner; or
- the land is owned by
 - i. an entity whose objects do not include making a profit; or
 - ii. an entity that provides assistance or encouragement for arts or cultural development; or
- the payment of the rates or charges will cause hardship to the land owner; or
- the land is part of a parcel of land that has been subdivided and
 - i. the person who subdivided the parcel is the owner of the land; and
 - ii. the land is not developed land.

Section 121 – Types of concession

The concession may only be of the following types:

- a rebate of all or part of the rates or charges;
- an agreement to defer payment of the rates or charges;
- an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

19.1 Concessions/Remissions Available

Council Pension Remission

Council grants a pensioner subsidy of twenty percent (20%) to a maximum rebate of \$200.00 per annum and is applied to General Differential Rates, Water Service Charges, Sewerage Charges and Refuse Collection Charges to eligible pensioners who own and reside on their property provided that they satisfy all requirements and conditions stipulated in the Council Pensioner Rebate Subsidy Scheme Policy.

State Government Pensioner Remission

In addition to the remission allowed by Council, the State Government Scheme for Subsidisation of Rates and Charges

payable to Local Authorities by Approved Pensioners is administered by the Council and under this scheme a further 20% remission is allowed to approved pensioners up to a maximum of \$200.00 per annum on rates and charges plus an additional 20% subsidy on the State Emergency Management levy.

Home Dialysis Concession

Council provides financial assistance to the property owner to offset water usage costs for the use of Home Renal Dialysis Equipment. The concession available is up to a maximum of 190 kilolitres per annum, provided applicants meet all requirements and conditions stipulated in Council's Home Dialysis Concession Policy.

Not-for-Profit and Religious Organisations' Concessions

Council will provide concessions to not-for-profit community based organisations subject to all requirements and conditions of Council's Rates Relief For Charitable Organisations Policy have been satisfied. The level of relief that will be provided is:

1. Eligible not-for-profit community based organisations will receive 100% concessions on –
 - General Rates
 - Environmental Levy
 - Waste Operations Levy
 - Water Access Charges
 - Wastewater Charges
2. Eligible religious organisations will receive 100% concessions on –
 - General Rates

Other Remission and Deferrals

Other remission requests, or rate deferral requests, will be assessed and considered by Council on a case by case basis.

19.2 Lodgement of Applications

- 19.2.1 All applications for remission or concession must be in writing on the prescribed form available on Council website www.cook.qld.gov.au or from the Council Administration Office at 10 Furneaux Street, Cooktown and contain a declaration as to the accuracy of the information contained therein.
- 19.2.2 Applications in respect of a new financial year should be submitted before the commencement of each rating period. New applications for remission received within three (3) months of the commencement of a rating period will be accepted for consideration provided the applicant meets all the criteria as at the commencement of the rating period and not applied retrospectively to previous rating periods. Furthermore, if an applicant meets all the criteria on multiple properties for the full rating period, remission will be application to one property only. Depending on the lateness of the application and processing times, the applicant may be required to pay the rates in full by the due date to ensure that interest does not apply. In such cases a credit for the amount of the remission will be placed on the applicant's rate file.
- 19.2.3 Once an application for remission or concession is approved it shall remain in force from year to year without further renewal whilst the applicant remains owner/occupier of the property in question.
- 19.2.4 Where an applicant circumstances alter it is incumbent upon the applicant to notify Council. Council will conduct periodic audits to verify current entitlements.

19.3 Policies and Application Links

Policies	http://www.cook.qld.gov.au/council/documents/policies
Applications	http://www.cook.qld.gov.au/council/forms/finance-forms

20 OTHER MATTERS CONCERNING RATES AND CHARGES

20.1 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 Cook Shire Council's Debt Recovery Policy. For further information refer to the following policies on Council's website www.cook.qld.gov.au:-

- Debt Recovery Policy
- Revenue Policy