



REVENUE STATEMENT

2017/2018

MOUNT ISA CITY COUNCIL

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STATEMENT

This Statement purports to explain the methodology pertaining to the setting of Levies, Fees, Charges and Measures that Council adopts to calculate its Annual Revenue.

All Council officers are bound by the principles outlined in this policy in determining the level of rates, fees and charges, in the application of rebates and concessions relating to those fees and in the recovery of overdue rates and charges.

PURPOSE

The purpose of this Revenue Statement is:

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

LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement as stated in Section 104 of the *Local Government Act 2009* and Section 172 of the *Local Government Regulation 2012*.

ADMINISTRATION

Under Section 104 of the *Local Government Regulation 2012* Council may only levy rates and charges by the issue of a rates notice.

A **rate notice** is a document stating—

- (a) the date when the rate notice is issued; and
- (b) the due date for payment of the rates or charges; and
- (c) the ways in which the rates or charges may be paid.

Separate rate notices shall be issued in the first six months of the financial year (July to December) and in the second half of the financial year (January to June) for the billing periods 1 July 2017 to 31 December 2017 and 1 January 2018 to 30 June 2018 respectively.

Each notice includes one half of the annual rates and charges to be levied with the exception of:

- the State Fire Services levy which is levied for the full year in the July to December billing period; and
- consumption of water above the allocated allowance which may be billed on a quarterly or an annual basis.

Supplementary rate notices for variations in rates and charges payable may be issued as required during the year.

DIFFERENTIAL GENERAL RATES

The total amount to be raised by way of General Rates represents the balance of the funds needed to meet Council's budgeted expenditure for 2017/18, after taking into account all other internal and external revenue sources.

Differential general rates will be levied on all rateable land in the city council area. In Council's opinion, differential general rating enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land. In determining its differential rating system, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

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

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

For the reasons given in the Council's Revenue Policy, Council will levy Differential General Rates. The categories and associated criteria, which the Council has identified for the purpose of differential rating, after consideration of relevant rating equity factors, are:

RESIDENTIAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-18 financial year:-

Differential Category	Description
1 Residential <1 Ha – Camooweal	Land used for residential purposes in the town of Camooweal, which has an area of less than 1 ha and is not otherwise categorised.
2 Residential – Owner Occupied <4,000 m ²	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.
3 Residential – not principal residence <4,000 m ²	Land used for residential purposes, which is not occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.
4 Residential >1 ac <1 Ha	Land used for residential purposes, which has an area of 4,000 m ² or greater, but less than 1 Ha and is not otherwise categorised.
5 Residential <10Ha	Land used for residential purposes, which has an area of 1 ha or greater, but less than 10 ha and is not otherwise categorised.
6 Multi Residential: 2 – 4 Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, which has 2 or more separate dwelling units but less than 5 dwelling units, which is not otherwise categorised.

Differential Category		Description
7	Multi Residential: 5 – 9 Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, which has 5 or more separate dwelling units but less than 9 dwelling units, which is not otherwise categorised.
8	Multi Residential: 10 – 24 Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, which has 10 or more separate dwelling units but less than 24 dwelling units, which is not otherwise categorised.
9	Multi Residential: 25+ Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, which has 25 or more separate dwelling units, which is not otherwise categorised.
10	Building Units	Land used or <u>intended to be</u> used for building units or group titles purposes.

COMMERICAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-2018 financial year:-

Differential Category		Description
11	Camooweal - Commercial	Land used for commercial purposes in the town of Camooweal which is not otherwise categorised.
12	Retail, Commercial Business <1,000 m ²	Land used for commercial purposes, which has an area of 1,000 m ² or less and is not otherwise categorised.
13	Retail, Commercial Business <2,000 m ²	Land used for commercial purposes, which has an area of 2,000 m ² or less and is not otherwise categorised.
14	Retail, Commercial Business <4,000 m ²	Land used for commercial purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
16	Retail, Commercial Business <6,000 m ²	Land used for commercial purposes, which has an area of 6,000 m ² or less and is not otherwise categorised.
17	Retail, Commercial Business <10,000 m ²	Land used for commercial purposes, which has an area of 10,000 m ² or less and is not otherwise categorised.
18	Retail, Commercial Business >10,000 m ²	Land used for commercial purposes, which has an area of greater than 10,000 m ² and is not otherwise categorised.
19	Professional Office <2,000 m ²	Land used for professional offices purposes, which has an area of <2,000 m ² or less and is not otherwise categorised.
20	Professional Office >2,000 m ²	Land used for professional offices purposes, which has an area of greater than 2,000 m ² and is not otherwise categorised.
21	Shops – Main Retail	Land used for CBD Retail shops and car parking purposes which is not otherwise categorised.
22	Shopping Centre Floor Space <1,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of 1,000 m ² or less.
23	Shopping Centre Floor Space <2,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of 2,000 m ² or less.
24	Shopping Centre Floor Space >2,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of greater than 2,000 m ² .
26	Nurseries	Land used for the purpose of Plant Nurseries.

Differential Category		Description
27	Transformer Sites <1,000 m ²	Land used for the purpose of a transformer and has a land area of 1,000 m ² or less.
28	Transformer Sites >1,000 m ²	Land used for the purpose of a transformer and has a land area of more than 1,000 m ² , but less than 5 Ha.
29	Transformer Sites >5 Ha	Land used for the purpose of a transformer and has a land area of 5.0 Ha or more.
30	Public Accommodation <20 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has less than 20 accommodation units, rooms or sites.
31	Public Accommodation <40 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 20 or more but less than 40 accommodation units, rooms or sites.
32	Public Accommodation <60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 40 or more but less than 60 accommodation units, rooms or sites.
33	Public Accommodation >60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 60 or more accommodation units, rooms or sites.
34	Hotels/ Licensed Clubs <20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of less than 20 accommodation units, rooms or sites.
35	Hotels/ Licensed Clubs - >20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of 20 or more accommodation units, rooms or sites.
36	Intensive Accommodation 5-24 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 5 or more but less than 25 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
37	Intensive Accommodation 25-49 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 25 or more but less than 49 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
38	Intensive Accommodation 50-99 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 50 or more but less than 99 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
39	Intensive Accommodation 100-199 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 100 or more but less than 199 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".

Differential Category		Description
40	Intensive Accommodation 200-299 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 200 or more but less than 299 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
41	Intensive Accommodation >300 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 300 or more rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
42	Commercial Other <1 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of 1.0 Ha or less.
43	Commercial Other <2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 1.0 ha but less than 2.0 ha.
44	Commercial Other >2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 2.0 ha.

Note: There are no categories 15 and 25 for the 2017-2018 financial year.

RURAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-2018 financial year:-

Differential Category		Description
45	Rural Land <1,000 Ha	Land used for a rural purpose, which is between 10 ha and 1,000 ha in area, except land included in category 36 to 41.
46	Rural Land >1,000 Ha	Land used for a rural purpose, which is 1,000 ha or more in area, except land included in category 36 to 41.

Note: There are no categories 47 and 48 for the 2017/2018 financial year.

INDUSTRIAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-2018 financial year:-

Differential Category		Description
49	Industry – Camooweal	Land used for light industry purposes in the town of Camooweal.
50	Industry <4,000 m ²	Land used for light industry purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
51	Industrial <1 Ha	Land used for light industry purposes, which has an area of greater than 4,000 m ² but less than 1.0 Ha and is not otherwise categorised.
52	Industrial >1 Ha	Land used for light industry purposes, which has an area of greater than 1.0 Ha and is not otherwise categorised.

Differential Category		Description
53	Transport, Storage, Warehouse <4,000 m ²	Land used for general industry, transport, storage and warehousing purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
54	Transport, Storage, Warehouse <1 Ha	Land used for general industry, transport, storage and warehousing purposes, which has an area of greater than 4,000 m ² but less than 1.0 ha and is not otherwise categorised.
55	Transport, Storage, Warehouse <10 Ha	Land used for general industry, transport, storage and warehousing purposes, which has an area of greater than 1.0 Ha but less than 10.0 ha and is not otherwise categorised.
56	Transport, Storage, Warehouse >10 Ha	Land used for general industry, transport, storage and warehousing purposes, which has an area of greater than 10.0 ha and is not otherwise categorised.
57	Service Stations <4,000 m ²	Land used for the purposes of a service station, which has an area of 4,000 m ² or less and is not otherwise categorised.

INTENSIVE BUSINESSES AND INDUSTRIES CATEGORIES

The following differential rating categories and criteria apply for the 2017/2018 financial year:-

Differential Category		Description
60	Mining <10 Ha	Mining leases and land used for the purpose of mining which has an area of less than 10 Ha and is not otherwise categorised.
61	Mining <100 Ha	Mining leases and land used for the purpose of mining which has an area of 10Ha or more but less than 100 Ha and is not otherwise categorised.
62	Mining <1,000 Ha	Mining leases and land used for the purpose of mining which has an area of 100 Ha or more but less than 1,000 Ha and is not otherwise categorised.
63	Mining <10,000 Ha	Mining leases and land used for the purpose of mining which has an area of 1,000 Ha or more but less than 10,000 ha and is not otherwise categorised.
64	Mining <25,000 Ha	Mining leases and land used for the purpose of mining which has an area of 10,000 Ha or more but less than 25,000 Ha and is not otherwise categorised.
65	Mining <50,000 Ha	Mining leases and land used for the purpose of mining which has an area of 25,000Ha or more but less than 50,000 ha and is not otherwise categorised.
66	Mining <100,000 Ha	Mining leases and land used for the purpose of mining which has an area of 50,000 Ha or more but less than 100,000 ha and is not otherwise categorised.
67	Mining >100,000 Ha	Mining leases and land used for the purpose of mining which has an area of 100,000 Ha or more and is not otherwise categorised.
70	Power Station <200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of greater than 0.5 MW and less than 200 MW, including land used for any purpose associated with these uses.

71	Power Station >200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 200 MW, including land used for any purpose associated with these uses.
75	Noxious A	Land or leases used, or intended to be used, as a noxious / offensive industry which has an area of 1.0 ha or more but less than 5.0Ha and is not otherwise categorised.
76	Noxious B	Land or leases used, or intended to be used, as a noxious / offensive industry which has an area of 5.0 ha or more and is not otherwise categorised.
80	Quarry	Land or leases used, or intended to be used, for the extraction of sand and quarry materials.

Note: There are no categories 58, 59, 68, 69, 72, 73, 74, 77, 78 & 79 for the 2017/2018 financial year.

DIFFERENTIAL GENERAL RATE CHARGE AND MINIMUM RATE**IDENTIFICATION OF LAND**

Council delegates the power (contained in Section 81(4) and (5) of the *Local Government Regulation 2012*) to the Chief Executive Officer to identify the rating category to which each parcel of rateable land in Council's area belongs.

DIFFERENTIAL GENERAL RATES & MINIMUM GENERAL RATE

That, in accordance with Section 92 and 94 of the *Local Government Act 2009*, Mount Isa City Council makes Differential General Rates and Minimum General Rates for the year ending 30 June 2018 for the reasons and for the categories set out hereunder -

- the valuation applying to the 2017/2018 financial year would lead to rating inequities and a distortion of relativities in the amount of rates paid in the various areas of the Local Government area if only one General Rate were adopted;
- the level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- the categories of land have been identified in accordance with criteria determined by Council and in accordance with Section 92 of the *Local Government Act 2009*.

Owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer, Mount Isa City Council and the only basis for objection shall be that at the date of issue of the rate notice having regard to the criteria adopted by Council the land should be in another category.

All objections must be received in writing within 30 days after the date when the rates notice was issued. Any change to the rating category of the land is taken to have been changed from the start of the period of the rate notice (*Local Government Regulation 2012 section 91(5)*). Council will not adjust any rates or charges for any period prior to Council being formally notified in writing. Before any objection is considered, all rates and charges, including arrears must be paid in full. The making of an objection, or the starting of an appeal, does not stop the levying and recovery of overdue rates on the land.

The level of rate and minimum general rate adopted for each category as described above is:

Category	Description	Rate c in the \$	Minimum Rate
Residential Categories			
1	Residential <1 ha – Camooweal	2.5806	\$300
2	Residential <4,000 m ²	0.9377	\$610
3	Residential <4,000 m ² , Not Principal Residence	1.0173	\$680
4	Residential <1ha	0.7410	\$660
5	Residential <10 ha	0.6219	\$660
6	Multi Residential : 2 – 4 Unit Dwellings	1.0014	\$870
7	Multi Residential: 5 – 9 Unit Dwellings	1.0719	\$1,740
8	Multi Residential : 10 – 24 Unit Dwellings	1.8348	\$3,480
9	Multi Residential : 25+ Unit Dwellings	1.0732	\$6,950
10	Building Units	1.1258	\$610
Commercial Categories			
11	Camooweal – Commercial	3.4534	\$330
12	Retail, Commercial Business <1,000 m ²	2.6870	\$1,160
13	Retail, Commercial Business <2,000 m ²	2.7517	\$2,320
14	Retail, Commercial Business <4,000 m ²	2.8291	\$3,480
16	Retail, Commercial Business <6,000 m ²	2.6834	\$5,790
17	Retail, Commercial Business <10,000 m ²	2.9814	\$6,950

Category	Description	Rate c in the \$	Minimum Rate
18	Retail, Commercial business >10,000 m ²	2.0402	\$8,110
19	Professional Office <2,000 m ²	3.2687	\$2,900
20	Professional Office >2,000 m ²	2.7210	\$5,790
21	Shops – Main Retail	3.8349	\$3,480
22	Shopping Centres Floor Space <1,000 m ²	3.6343	\$17,360
23	Shopping Centres Floor Space <2,000 m ²	10.2727	\$34,710
24	Shopping Centres Floor Space >2,000 m ²	8.9572	\$69,410
26	Nurseries	2.1859	\$1,160
27	Transformer Sites <0.1 ha	3.9427	\$1,160
28	Transformer Sites >0.1 ha	2.9191	\$2,320
29	Transformer Sites >5 ha	0.7188	\$3,480
30	Motels, Caravan Parks <20 rooms	2.6117	\$4,420
31	Motels, Caravan Parks <40 rooms	2.7241	\$8,800
32	Motels, Caravan Parks <60 rooms	2.9827	\$13,200
33	Motels, Caravan Parks >60 rooms	1.8130	\$17,590
34	Hotels, Licensed Clubs <20 rooms	2.7634	\$11,000
35	Hotels, Licensed Clubs >20 rooms	3.0945	\$21,990
36	Intensive Accommodation: 5-24 rooms	1.7084	\$5,510

Category	Description	Rate c in the \$	Minimum Rate
37	Intensive Accommodation: 25-49 rooms	1.6374	\$11,000
38	Intensive Accommodation: 50-99 rooms	1.6374	\$21,990
39	Intensive Accommodation: 100-199 rooms	1.6374	\$43,970
40	Intensive Accommodation: 200-299 rooms	1.6374	\$65,940
41	Intensive Accommodation: 300+ rooms	1.6374	\$87,920
42	Commercial Other <1 Ha	1.1203	\$650
43	Commercial Other <2 Ha	1.6798	\$650
44	Commercial Other >2 Ha	1.5805	\$650
Rural Categories			
45	Rural Land <1,000 Ha	0.6295	\$700
46	Rural Land >1,000 Ha	2.8707	\$720
Industrial Categories			
49	Industry- Camooweal	3.6238	\$350
50	Industry <4,000 m ²	2.8019	\$2,480
51	Industrial <1 Ha	2.8721	\$4,950
52	Industrial >1 Ha	3.0386	\$9,890
53	Transport, Storage, Warehouse <4,000 m ²	2.8507	\$2,480
54	Transport, Storage, Warehouse <1 Ha	2.3540	\$4,950
55	Transport, Storage, Warehouse <10 Ha	2.3137	\$9,890

Category	Description	Rate c in the \$	Minimum Rate
56	Transport, Storage, Warehouse >10 Ha	2.8769	\$19,760
57	Service Stations <4,000 m ²	3.0254	\$7,410
Intensive Businesses and Industries Category			
60	Mining Lease <10 Ha	54.3591	\$3,100
61	Mining Lease <100 Ha	2.7733	\$6,180
62	Mining Lease <1,000 Ha	293.7133	\$12,350
63	Mining Lease <10,000 Ha	106.4815	\$30,860
64	Mining Lease <25,000 Ha	70.4355	\$154,290
65	Mining Lease <50,000 Ha	37.8954	\$308,580
66	Mining Lease <100,000 Ha	37.8954	\$617,160
67	Mining Lease >100,000 Ha	37.8954	\$1,234,310
70	Power Station <200 MW	5.4413	\$7,410
71	Power Station >200 MW	12.3630	\$92,580
75	Noxious A	3.4868	\$12,350
76	Noxious B	5.3584	\$30,860
80	Quarry	3.5708	\$30,860

UTILITY CHARGES

Utility Charges have been calculated on the basis of Full Cost Pricing (FCP) pursuant to National Competition Policy (NCP) principles. The units applied to different types of properties have been established for many years and Council is generally satisfied that they reflect the relative costs of service.

Service charges are apportioned on the basis of "Units" for water and per service or connection rendered to each Ratepayer. Each Service Unit has a \$ equivalent and these are detailed below:

Utility	Mount Isa Rate per unit, charge or service	Camooweal Rate per unit, charge or service
Water	\$206.00	\$110.00
Excess Water per kl	\$2.65	Nil
Sewer Access Charge	\$604.00	\$174.00
Sewer Connected Charge	\$604.00	\$174.00
Sewer Additional Pedestal Charge	\$518.00	\$155.00
Garbage Service	\$309.00	\$568.00

Commercial Garbage Service	1 Service per week	Per additional weekly service
Commercial Garbage – 240 Litre	\$568.00	\$513.00
Commercial Garbage – 360 Litre	\$822.00	\$739.00
Commercial Garbage – 0.76 m ³	\$1,615.00	\$1,451.00
Commercial Garbage – 1.5 m ³	\$2,663.00	\$2,396.00
Commercial Garbage – 3.0 m ³	\$4,052.00	\$3,647.00

All objections to utility charges must be received in writing.

WATER CHARGES

Water charges shall be assessed by the Council upon all land and premises within the water area.

The basis of charges shall be on a unit basis in accordance with the classification of such land as described in the schedule below.

Description	Mount Isa	Camooweal
Dwelling – single house/dwelling	8	10
Where a property has multiple dwellings – for each additional dwelling	6	4
Flats/units (excluding Body Corporates/Group Title) - First Flat/unit	8	10
Each additional flat/unit	6	4
On written application – for each additional flat/unit	8	10
Body Corporate/Group Title	2	2
Per individual assessment		
On written application for each additional unit	4	4
Motels First Unit	8	10
Each additional unit	4	5
CWA Hostel	8	10
Serviced Rooms , Boarding Houses and Barracks up to 10 guest capacity	14	14
Plus each additional guest	2	2
Office and Professional Rooms	8	
Banks , Post Offices, Court Houses, Police Station and Other Government Buildings	14	20
Dentists and Doctors Surgeries	12	
Cafes , Milk Bars	17	14
Bakers	12	
Brickworks	25	
Butcher Shops – 93 m ² floor area	20	20
Butcher Shops – Over 93 m ² floor area	25	
Fish Shops	14	
Churches	8	8
Laura Johnson Home	412	
Shops not classified above and not using water for trade purposes		
First shop or group	7	10
Each additional shop or office	3	
If in a group of shops of other classification	3	
Shops not classified above and using water for trade purposes	12	14
Bulk Oil Depots	24	
Garages , Used Car Yards, Panel Beating Shops and Service Stations	14	14
Steam and wet laundries	70	
Dry cleaners up to two machines	14	
Plus each machine over two	2	
Ice Works	12	4
Picture Theatre	32	
Caravan Parks per bay	4	

Description	Mount Isa	Camooweal
Hotels – Base Rate	100	80
First Accommodation Suite or Room	8	
Each additional Suite or Room	4	
Licensed Clubs and Taverns	42	
Unlicensed Clubs	14	
Licensed Restaurants	23	
Hospital		40
25 – 50 beds	115	
51 – 75 beds	175	
76 – 100 beds	235	
100 – 125 beds	290	
126 – 150 beds	350	
151 – 175 beds	410	
Bowling Club		
1 Green	38	
2 Greens	70	
3 Greens	92	
Tenpin	48	
Milk Depots	50	
Crematorium	8	
Aquatic Centre	8	
Schools – Including High School, Technical College and Opp. School, private or denominational (per 100 pupils or part thereof enrolment)	15	20
Child Care Centres and Kindergartens (based on average daily attendance)		
Up to 25 Children	8	
25 to 50 Children	12	
51 to 100 Children	16	
Over 100 Children	20	
City Council Office/ Depot	14	14
Libraries	8	
Vacant Land which is not used for any of the above purposes for each separate surveyed allotment in such land, which is wholly or partly within 93 metres of a Council water main and shall apply to both rateable and non-rateable land	6	6
Water supplied by Meter – Minimum Charge	8	10
Any other Commercial and/or Industrial premises not specially classified and/or specified above and not using water for trade purposes	8	10
Any other Commercial and/or Industrial premises not specially classified and/or specified above and using water for trade purposes	12	14
Council operated parks (excludes leased parks)	8	8
Permanent Residential Use		
Upon written application owners of barracks, boarding houses, service rooms, flats and separate surveyed allotment or allotments (where more than one allotment is used conjointly by such registered owner or owners) not exceeding a combination or total area of 1012 m ² where there is a permanent residential use of the allotment or allotments (irrespective of the zoning of the whole allotment or allotments and the actual use of the balance of the allotment or allotments) may elect to be rated for water at a base rate of 8 units per allotment.	8	10

For the purpose of the above charges, one unit shall entitle the ratepayer to 112.5 kl of water. Additionally Council has allocated 50 kl for footpath maintenance per separate assessment.

WATER CONSUMPTION ABOVE ALLOCATED ENTITLEMENT

MOUNT ISA

Water for domestic and commercial properties shall be charged at the rate of **\$2.65** per kl or part thereof for water consumed in excess of the allocated entitlement.

CAMOOWEAL

There is currently no charge for water consumed in excess of the allocated entitlement.

WATER BY MEASUREMENT

As per schedule following:

- Potable water supplied from Council's standpipe **\$2.60** per kl or part thereof. A minimum charge of \$50 applies.
- A service fee of **\$310.00** will be charged where Council staff attend outside of business hours.

The following charges shall be payable in respect of water supplied by measurement to the following premises –

- a) Parks, sporting and recreation fields (separately metered)
\$1.60 per kl or part thereof on actual consumption.

SEWERAGE CHARGES AND EFFLUENT CHARGES

After a review of utility charging methodologies, Council adopted in 2013/14 a new charging system to replace the previous units based approach. The charging system will now include the following descriptions and is defined by:

Charge Description	Definition
Sewerage Access Charge	Charge applied to each parcel of land in the sewer area that has the potential to be connected to the sewer scheme, whether connected or not.
Sewerage Connected Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling, each room in workers accommodation, each pedestal in a hospital and the 1 st pedestal at all other connected allotments.
Sewerage Additional Pedestal Charge	After the Sewerage Connected Charge, the Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewer scheme.

CLEANSING CHARGES

After a review of utility charging methodologies, Council adopted in 2013/14 a new charging system to replace the previous units based approach. The charging system will now include the following descriptions and is defined by:

GARBAGE COLLECTION

Charge Description	Definition
Garbage Charge – Mount Isa	Charge applied for the removal and disposal of one 240 litre (maximum) capacity refuse bin twice per week, or such other quantities as maybe determined by Council to a single unit dwelling, each unit of a multi-unit dwelling or Group title lots and other installations as determined by council.
Garbage Charge – Camooweal	Charge applied for the removal and disposal of two (2) 240 litre (maximum) capacity refuse bin once per week, or such other quantities as maybe determined by Council to a single unit dwelling, each unit of a multi-unit dwelling or Group title lots and other installations as determined by council.

COMMERCIAL GARBAGE COLLECTION

After a review of utility charging methodologies, Council adopted in 2013/14 a new charging system to replace the previous units based approach. The charging system will now include the following descriptions and is defined by:

Charge Description	Definition
Commercial Garbage Charge	Charge applied for the minimum weekly service to remove and dispose of each industrial refuse bin the number and size of which is supplied to each separate business entity as determined by Council.
Commercial Garbage – Additional Service Charge	Charge applied for each additional weekly service to removal and disposal of each industrial refuse bin the number and size of which is supplied to each separate business entity as determined by Council.

SEPARATE RATES AND CHARGES

ENVIRONMENT CHARGE

In accordance with Section 94 (b)(i) of the *Local Government Act 2009* Council will make and levy a separate charge for the financial year 2017/18 on all rateable land. This will be described as an Environment Charge.

The Environment Charge will allow Council to fund a range of strategic environmental management initiatives including rehabilitation across the region. The amount of the separate charge made will be \$52.00 per annum.

GENERAL INFORMATION

REBATES & CONCESSIONS

Council provides pensioners with a concession on General Rates & Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of \$200.00. No concession is provided on State Fire Services Levy as it is a State Government Charge. No concession is offered on any separate or special charges.

Council will be continuing to provide an additional \$80.00 per annum concession to pensioners in 2017/18.

Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions; and
- equity by ensuring that all applicants of the same type receive the same concession.

General Eligibility

Upon written application to Council, a pensioner may be eligible for a pension concession.

To be eligible under the Council Pension Subsidy Scheme for a remission of rates, the applicant must be an approved pensioner who meets **all** of the criteria below:

- is the sole owner, joint owner, part owner or life tenant of a property;
- the property must be the principal place of residence of the pensioner or life tenant;
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Mount Isa City Council; and
- must be a current holder of one of the following cards:
 - Queensland 'Pensioner Concession Card' issued by Centrelink,
 - a Veterans' Affairs Gold Card
 - a Veterans' Affairs Pensioner Concession card
 - Repatriation Health Card for all conditions.

These cards do not qualify for a remission: Seniors Cards, Health Care Card and Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying the rates **OR**
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per half year.

Council will also grant the following concessions to the:

Laura Johnson Home:

- 50% of the applicable water and sewerage costs on its commercial rates assessment for the financial years 2016/2017 to 2019/2020 with this being applicable to the properties existing at 30 June 2015 only and;
- garbage concession being the charges for a 1.53 m³ bin service is used in lieu of the 3.0 m³ garbage service rate plus 12 additional 240L bins are charged at the residential rate for the financial years 2016/2017 to 2019/2020. Resolution OM45/06/16.

Christian Outreach Centre

- Cleansing charges for 1 x 240 Litres residential bin for the period commencing 1 July 2017 for so long as the Christian Outreach Centre continue to provide community programs that allow the community to congregate and the utilise the services that the Centre offer. This is subject to an annual review with Christian Outreach Centre being required to provide evidence of continual delivery of these services to the community. Resolution OM12/04/17.

Good Shepherd Parish

- On cleansing charges for 5 x 240 Litres residential bins, for the period commencing 1 January 2017 for so long as "Good Shepherd Parish" continues to provide free meals for the homeless. This is subject to an annual review with Good Shepherd Parish being required to provide evidence of continual services delivery. Resolution OM16/02/17.

The Cootharinga Society of North Queensland:

- On general rates only for the period commencing 1 January 2017 for so long as "The Cootharinga Society of North Queensland" remains a registered charity. Resolution OM44/11/16.

LIMITATION ON INCREASES

As a result of implementing the rating categories, Council has not provided any specific limitation on rate increase.

RATES INCREASE

Under the *Local Government Regulation 2012*, Council is required to include the total value of the change expressed as a percentage in rate and charges compared to the previous financial year.

Rate or Charge	% Change
General Rates	8.6%
Water	2%
Water consumed above allocated entitlement per kl	2%
Sewer Access Charge	3.1%
Sewer Connected Charge	3.1%
Sewer Additional Pedestal Charge	3.1%
Garbage Service	5.5%
Environmental Charge	4%

DEVELOPMENT CHARGES

These are in accordance with Council's Headworks Schedule under its Town Planning Scheme and Local Laws.

WATER CHARGES (METER READINGS)

Council has resolved to apply Section 101 and 102 of the *Local Government Regulation 2012* for the purposes of levying water charges.

OPERATING CAPABILITY - UNFUNDED DEPRECIATION

Council has made the decision to unfunded depreciation relative to the construction of the Hard Times Mine, Civic Centre and 50% of Buchanan Park facility due to the fact that these assets will only be replaced with the provision of external funding and capital loans.

RECOVERY POLICIES

Period of Notice All notices for the levy of General Rates and Utility Charges are due and payable within thirty-one (31) days from the date of issue.

Recovery of overdue rates All Rates and Utility Charges become overdue immediately following the due date as shown on the notice. The making of an objection, or the starting of an appeal, does not stop the recovery of overdue rates on the land.

Council has adopted a Rates & Charges Debt Recovery Policy which outlines the process of recovery of overdue rates and charges. A copy of this policy is available from www.mountisa.qld.gov.au or by contacting Council's administration offices in West Street Mount Isa.

Interest Overdue General Rates and Utility Charges will attract interest at the rate of 11% per annum, compounding daily. An interest threshold will be applied under the following circumstances:

When interest is calculated, if:

- (a) an assessment has been fully paid prior to the interest run; and
- (b) the interest calculated as outstanding between the date of the last interest run and the date of payment is less than the stated limit

Then the interest calculated in the current run is not charged to the assessment.

The interest threshold is **\$10.00**.

Discount For the 2017/2018 and all future years, Council will no longer offer a discount on any rates and charges.

COST RECOVERY FEES

In accordance with Section 97 *Local Government Act 2009*, these charges are those that cover:

- i) an Application for or the issue of, or a renewal of a licence, permit or other approval under a *Local Government Act* (an application fee); or
- ii) recording of change of ownership of land; or
- iii) giving information kept under a *Local Government Act* e.g. Property Details; or
- iv) seizing property or animals under a *Local Government Act*; or
- v) the performance of another responsibility imposed on the local government under the *Building Act* or the *Plumbing & Drainage Act*.

and are detailed in the Register of Cost Recovery Fees.

COMMERCIAL CHARGES

These charges cover all other fees that are collected by Council are contained in a **Register of Commercial Charges**.

BORROWING

Council does not intend to borrow any funds to supplement financing of its 2017/18 Capital Works Program.