

REVENUE STATEMENT

2026/2027

MOUNT ISA CITY COUNCIL

ADOPTED:	17.06.2026	RESOLUTION NO.	SM07/06/26
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STATEMENT

This Revenue Statement details the methodology pertaining to the setting of rate levies, fees, charges and measures that Council adopts to generate internally controlled 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 issuing of a rate notice.

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

- a) the date when the notice is issued; and
- b) the due date for payment of the rates or charges; and
- c) if the local government has decided a discount applies to the rates or charges –
 - (i) the terms of the discount; and
 - (ii) the last day of the discount period; and
- d) if the local government has decided rates or charges may be paid by instalments – the requirements for paying by instalments; and
- e) the ways in which the rates or charges may be paid.

Council will issue one (1) rate notice for the 2026/2027 financial period. This notice will be issued on 03 August 2026. This notice will display four (4) quarterly Instalments, with the period that each quarter covers; the issue date of the quarter instalment; the due date for the quarter instalments; and the amount owing for that quarterly instalment.

The Quarterly Instalments, Periods Covered, Issue Date and Due Date for each instalment is as follows:

Quarter 1 Instalment

Period Covered: 01 July 2026 to 30 September 2026
Issue Date: 03 August 2026
Due Date: 03 September 2026

Quarter 2 Instalment

Period Covered: 01 October 2026 to 31 December 2026
Issue Date: 03 August 2026
Due Date: 02 November 2026

Quarter 3 Instalment

Period Covered: 01 January 2027 to 31 March 2027
Issue Date: 03 August 2026
Due Date: 01 February 2027

Quarter 4 Instalment

Period Covered: 01 April 2027 to 30 June 2027
Issue Date: 03 August 2026
Due Date: 04 May 2027

Water Consumption Rate Notices

Separate water consumption rate notices for water consumption utility charges will be issued half yearly for the majority of residential customers and quarterly for the majority of non-residential customers.

Mount Isa Residential and Camooweal Customers

For all customers other than those on route 99 or route 100, separate water consumption rate notices will be issued:

- after 01 January 2027 for water consumed from 01 July 2026 to 31 December 2026; and
- after 01 July 2027 for water consumed from 01 January 2027 to 30 June 2027.

Mount Isa Non-Residential Customers

For customer who are on route 99 or route 100, separate water consumption rate notices will be issued:

- after 01 October 2026, for water consumed from 01 July 2026 to 30 September 2026;
- after 01 January 2027, for water consumed from 01 October 2026 to 31 December 2026;
- after 01 April 2027, for water consumed from 01 January 2027 to 31 March 2027; and
- after 01 July 2027, for water consumed from 01 April 2027 to 30 June 2027

Supplementary rate notices or water consumption rate notices for variations in rates and charges payable or unbilled amounts may be issued as required throughout 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 2026/2027, 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 general services;
- consumption of general services;
- State determined land valuation; and
- income producing capacity of the land

For a variety of reasons, including those provided for in Council's Revenue Policy, Council will levy Differential General Rates.

The categories and descriptions, 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 descriptions apply for the 2026/2027 financial year:

Differential Category	Description
1 Residential < 1 Ha – Camooweal	Land used for residential purposes in the town of Camooweal, that has an area of less than 1 Ha and is not otherwise categorised.
2 Residential – Owner Occupied < 4,000 m ² , ≤ \$60,000	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m ² and with a land valuation of equal to or less than \$60,000.
3 Residential – Owner Occupied < 4,000 m ² , > \$60,000	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m ² and with a land valuation of greater than \$60,000.
4 Residential ≥ 4,000 m ² < 10ha	Land used for residential purposes, that has an area of 4,000 m ² or greater, but less than 10 Ha and is not otherwise categorised.
5 Residential – Not Principal Residence < 4,000 m ²	Land used for residential purposes, that is not occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.

Differential Category		Description
6	Multi Residential: 2 – 4 Dwellings or 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, that has 2 or more separate dwelling units but fewer than 5 dwelling units, that is not otherwise categorised.
7	Multi Residential: 5 – 9 Dwellings or 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, that has 5 or more separate dwelling units but fewer than 9 dwelling units, that is not otherwise categorised.
8	Multi Residential: 10 – 99 Dwellings or 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, that has 10 or more separate dwelling units but 99 or fewer dwelling units, that is not otherwise categorised.
9	Multi Residential: 100+ Dwellings or 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, that has 100 or more separate dwelling units, that is not otherwise categorised.
10	Community Title Units – Owner Occupied	Land created by registration of a plan prepared pursuant to the <i>Body Corporate and Community Management Act</i> (or its statutory predecessor (i.e. the <i>Building Units and Group Titles Act 1980</i>)) used for residential purposes and occupied by its owner.
18	Community Title Units – Not Principal Residence	Land created by registration of a plan prepared pursuant to the <i>Body Corporate and Community Management Act</i> (or its statutory predecessor (i.e. the <i>Building Units and Group Titles Act 1980</i>)) used for residential purposes that is not the principal place of residence of its owner.

COMMERCIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2026/2027 financial year:

Differential Category		Description
11	Camooweal - Commercial	Land used for commercial purposes in the town of Camooweal that is not otherwise categorised.
12	Retail, Commercial Business ≤ 1,000 m ²	Land used for commercial purposes, that 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, that has an area of 2,000 m ² or less, but greater than 1,000 m ² , and is not otherwise categorised.
14	Retail, Commercial Business ≤ 4,000 m ²	Land used for commercial purposes, that has an area of 4,000 m ² or less, but greater than 2,000 m ² , and is not otherwise categorised.
15	Retail, Commercial Business ≤ 6,000 m ²	Land used for commercial purposes, that has an area of 6,000 m ² or less, but greater than 4,000 m ² , and is not otherwise categorised.
16	Retail, Commercial Business > 6,000 m ²	Land used for commercial purposes, that has an area of greater than 6,000 m ² and is not otherwise categorised.
17	Nurseries	Land used for the purpose of Plant Nurseries.
19	Professional Office ≤ 2,000 m ²	Land used for professional offices purposes, that 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, that 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 that is not otherwise categorised.
22	Shopping Centre Floor Space ≤ 1,000 m ²	Land used for drive in shopping centre purposes, that 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, that has floor space area of more than 1,000 m ² but less than 2,000 m ²
24	Shopping Centre Floor Space ≥ 2,000 m ²	Land used for drive in shopping centre purposes, that has floor space area equal to or greater than 2,000 m ² .
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 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, that has fewer 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, that has 20 or more but fewer than 40 accommodation units, rooms or sites.

Differential Category		Description
32	Public Accommodation < 60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, that has 40 or more but fewer 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, that 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 fewer 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 5-99 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 5 or more but fewer than 100 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 100-300 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 100 or more, but fewer than 300 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 300+ Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the 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".
40	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 Ha or less.
41	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 Ha but less than 2 Ha.
42	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 equal to or greater than 2 Ha.

Note: There are no categories **25**, **26** or **39** for the 2026/2027 financial year.

RURAL CATEGORIES

The following differential rating categories and descriptions apply for the 2026/2027 financial year:

Differential Category		Description
43	Rural Land 10 to 100 Ha	Land used for a rural purpose, that is between 10 Ha and 100 Ha in area, except land included in categories 36 to 38.
44	Rural Land < 5,000 Ha	Land used for a rural purpose, that is between 100 Ha and 5,000 Ha in area, except land included in categories 36 to 38.
45	Rural Land ≥ 5,000 Ha	Land used for a rural purpose, that is 5,000 Ha or more in area, except land included in categories 36 to 38.
46	Rural Land ≥ \$20M ucv	Land used for a rural purpose, that is \$20,000,000 or more in valuation, but less than \$40,000,000, except land included in categories 36 to 38.
47	Rural Land ≥ \$40M ucv	Land used for a rural purpose, that is \$40,000,000 or more in valuation, except land included in categories 36 to 38.

INDUSTRIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2026/2027 financial year:

Differential Category		Description
48	Industry – Camooweal	Land used for light industry purposes in the town of Camooweal.
49	Industry ≤ 4,000 m ²	Land used for light industry purposes, that has an area of 4,000 m ² or less and is not otherwise categorised.
50	Industrial < 1 Ha	Land used for light industry purposes, that has an area of greater than 4,000 m ² but less than 1 Ha and is not otherwise categorised.
51	Industrial ≥ 1 Ha	Land used for light industry purposes, that has an area of 1 Ha or more and is not otherwise categorised.
52	Transport, Storage, Warehouse ≤ 4,000 m ²	Land used for general industry, transport, storage and warehousing purposes, that has an area of 4,000 m ² or less 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, that has an area of greater than 4,000 m ² and is not otherwise categorised.
54	Service Stations < 4,000 m ²	Land used for the purposes of a service station, that has an area of 4,000 m ² or less and is not otherwise categorised.
55	Major Fuel Facilities	Land used for the purpose of a major fuel facility that is selling fuel to the public and is not otherwise categorised.

INTENSIVE BUSINESSES AND INDUSTRIES CATEGORIES

The following differential rating categories and descriptions apply for the 2026/2027 financial year:

Differential Category		Description
56	Quarry	Land or leases used, or intended to be used, for the extraction of sand and quarry materials.
57	Noxious A ≥ 1 Ha < 5 Ha	Land or leases used, or intended to be used, as a noxious / offensive industry that has an area of 1 Ha or more but less than 5 Ha and is not otherwise categorised.
58	Noxious B ≥ 5 Ha – 1,000 Ha	Land or leases used, or intended to be used, as a noxious / offensive industry that has an area of 5 Ha or more, but less than 1,000 Ha and is not otherwise categorised.
59	Noxious C ≥ 1,000 Ha	Land or leases used, or intended to be used, as a noxious / offensive industry that has an area of 1,000 Ha or more and is not otherwise categorised.
60	Mining < 5 workers < 10 Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of less than 10 Ha and is not otherwise categorised.
61	Mining < 5 workers < 100 Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of 10 Ha or more but less than 100 Ha and is not otherwise categorised.
62	Mining < 5 workers < 1,000 Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of 100 Ha or more but less than 1,000 Ha and is not otherwise categorised.
63	Mining < 5 workers > 1,000 Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of 1,000 Ha or more and is not otherwise categorised.
64	Mining 5-50 workers	Mining leases and land used for the purpose of mining that has 5 or more workers but fewer than 51 workers and is not otherwise categorised.
65	Mining 51-200 workers	Mining leases and land used for the purpose of mining that has 51 or more workers but fewer than 201 workers and is not otherwise categorised.
66	Mining 201-500 workers	Mining leases and land used for the purpose of mining that has 201 or more workers but fewer than 501 workers and is not otherwise categorised.
67	Mining 501-1,000 workers	Mining leases and land used for the purpose of mining that has 301 or more workers but fewer than 1,001 workers and is not otherwise categorised.
68	Mining 1,001-2,000 workers	Mining leases and land used for the purpose of mining that has 1,001 or more workers but fewer than 2,001 workers and is not otherwise categorised.
69	Mining > 2,000 workers	Mining leases and land used for the purpose of mining that has 2,001 or more workers 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 200 MW or more, including land used for any purpose associated with these uses.
72	Solar/Wind Farm < 10 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a solar/wind farm with an output capacity of greater than 1 MW and less than 10 MW, including land used for any purpose associated with these uses.
73	Solar/Wind Farm 10-100 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a solar/wind farm with an output capacity of greater than 10 MW and less than 100 MW, including land used for any purpose associated with these uses.
74	Solar/Wind Farm > 100 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a solar/wind farm with an output capacity of 100 MW or more, including land used for any purpose associated with these uses.
75	Mining Lease with on-site Accommodation	Mining leases and land used for the purpose of mining that has on-site accommodation of more than 100 rooms, suites, or caravan sites specifically built or provided for this purpose.

DIFFERENTIAL GENERAL RATE CHARGE AND MINIMUM RATE

IDENTIFICATION OF LAND

Council delegates the power (contained in Sections 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 AND MINIMUM GENERAL RATE

That, in accordance with Section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Mount Isa City Council makes Differential General Rates for the year ending 30th June 2027 for the categories set out above.

Further, in accordance with Section 94 of the *Local Government Act 2009* and section 77 of the *Local Government Regulation 2012*, Mount Isa City Council makes Minimum General Rates for the year ending 30th June 2027 for the categories set out above.

OBJECTION TO DIFFERENTIAL GENERAL RATES CATEGORY

Owners of rateable land are informed that they have the right of objection to the category their land is included in. All objections must be made to the Mount Isa City Council Chief Executive Officer 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 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. 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 differential general 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	5.1269	\$476
2	Residential – Owner Occupied < 4,000 m ² , ≤ \$60,000	3.1877	\$949
3	Residential – Owner Occupied < 4,000 m ² , > \$60,000	2.8578	\$1,955
4	Residential ≥ 4,000 m ² < 10 Ha	1.5113	\$1,037
5	Residential – Not Principal Residence < 4,000 m ²	3.9978	\$1,189
6	Multi Residential: 2 – 4 Dwellings or Units	3.5083	\$1,420
7	Multi Residential: 5 – 9 Dwellings or Units	3.6573	\$3,553
8	Multi Residential: 10 – 99 Dwellings or Units	6.6658	\$10,526
9	Multi Residential: 100+ Dwellings or Units	9.5979	\$106,329
10	Community Title Units (PPR)	3.0317	\$949
18	Community Title Units (NPPR)	3.3503	\$1,093
Commercial Categories - Note: There are no categories 25, 26 or 39 for the 2026/2027 financial year.			
11	Camooweal - Commercial	4.8676	\$511
12	Retail, Commercial Business ≤ 1,000 m ²	7.5502	\$1,775
13	Retail, Commercial Business ≤ 2,000 m ²	8.2782	\$3,545
14	Retail, Commercial Business ≤ 4,000 m ²	8.2782	\$5,315
15	Retail, Commercial Business ≤ 6,000 m ²	7.5502	\$8,858
16	Retail, Commercial Business > 6,000 m ²	7.5502	\$10,633
17	Nurseries	4.6921	\$1,775
19	Professional Office ≤ 2,000 m ²	9.4930	\$4,431
20	Professional Office > 2,000 m ²	7.4914	\$8,858

Category	Description	Rate c in the \$	Minimum Rate
21	Shops – Main Retail	11.2612	\$5,315
22	Shopping Centre Floor Space ≤ 1,000 m ²	11.2612	\$26,463
23	Shopping Centre Floor Space < 2,000 m ²	29.8098	\$52,904
24	Shopping Centre Floor Space ≥ 2,000 m ²	18.8341	\$105,798
27	Transformer Sites ≤ 1,000 m ²	8.2763	\$1,775
28	Transformer Sites > 1,000 m ²	8.2763	\$3,894
29	Transformer Sites ≥ 5 Ha	1.5995	\$5,315
30	Public Accommodation < 20 Units, Rooms, Sites	7.6978	\$6,809
31	Public Accommodation < 40 Units, Rooms, Sites	7.2383	\$13,672
32	Public Accommodation < 60 Units, Rooms, Sites	8.9830	\$21,586
33	Public Accommodation ≥ 60 Units, Rooms, Sites	6.1956	\$30,386
34	Hotels/ Licensed Clubs < 20 Accommodation Units	8.9502	\$17,154
35	Hotels/ Licensed Clubs ≥ 20 Accommodation Units	9.5979	\$34,570
36	Intensive Accommodation 5-99 Rooms, Units or Sites	6.6658	\$10,511
37	Intensive Accommodation 100-300 Rooms, Units or Sites	9.5979	\$105,259
38	Intensive Accommodation 300+ Rooms, Units or Sites	18.7218	\$315,988
40	Commercial Other ≤ 1 Ha	2.3825	\$913
41	Commercial Other < 2 Ha	2.6706	\$913
42	Commercial Other ≥ 2 Ha	2.2099	\$913
Rural Categories			
43	Rural Land 10 to 100 Ha	1.2028	\$1,101
44	Rural Land < 5,000 Ha	0.8500	\$1,101
45	Rural Land ≥ 5,000 Ha	0.8500	\$1,101
46	Rural Land ≥ \$20M ucv	0.8500	\$1,101
47	Rural Land ≥ \$40M ucv	1.0630	\$1,101
Industrial Categories			
48	Industry – Camooweal	7.5600	\$588
49	Industry ≤ 4,000 m ²	7.5600	\$3,790
50	Industrial < 1 Ha	6.2000	\$7,620
51	Industrial ≥ 1 Ha	6.5450	\$15,229
52	Transport, Storage, Warehouse ≤ 4,000 m ²	7.5200	\$3,790
53	Transport, Storage, Warehouse > 4,000 m ²	5.6220	\$7,620
54	Service Stations < 4,000 m ²	10.0570	\$11,414
55	Major Fuel Facilities	5.9900	\$17,120
Intensive Business and Industries Categories			
56	Quarry	7.8898	\$62,736
57	Noxious A ≥ 1Ha < 5 Ha	9.2348	\$26,807
58	Noxious B ≥ 5 Ha – 1,000 Ha	11.2565	\$66,958
59	Noxious C ≥ 1,000 Ha	27.8014	\$125,470
60	Mining < 5 workers < 10 Ha	43.6640	\$5,930
61	Mining < 5 workers < 100 Ha	43.6640	\$11,820
62	Mining < 5 workers < 1,000 Ha	43.6640	\$23,605
63	Mining < 5 workers > 1,000 Ha	43.6640	\$31,961
64	Mining 5-50 workers	99.1969	\$70,335
65	Mining 51-200 workers	99.1969	\$138,231
66	Mining 201-500 workers	99.1969	\$458,681

Category	Description	Rate c in the \$	Minimum Rate
67	Mining 501-1,000 workers	99.1969	\$1,029,892
68	Mining 1,001-2,000 workers	99.1969	\$2,057,248
69	Mining > 2,000 workers	99.1969	\$4,110,000
70	Power Station <200 MW	21.4604	\$14,944
71	Power Station >200 MW	21.4605	\$188,615
72	Solar/Wind Farm <10 MW	13.1313	\$5,967
73	Solar/Wind Farm 10-100 MW	13.1313	\$11,917
74	Solar/Wind Farm >100 MW	13.1313	\$119,146
75	Mining Lease with onsite Accommodation	99.1969	\$227,855

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

SEWERAGE CHARGES AND EFFLUENT CHARGES

The charging system for sewerage includes the following descriptions and definitions.

Charge Description	Definition
Sewerage Access Charge	Charge applied to each parcel of vacant land in the sewerage service 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 or body corporate, each room in workers accommodation, each pedestal in a hospital, and the 1 st pedestal at all other connected allotments.
Sewerage Additional Pedestal Charge	This charge is applied to each additional non-residential pedestal (including urinal cistern &/or pan) that is connected to the sewer scheme after applicable Sewer Connected Charges.

Sewerage service charges are levied per access or connection rendered to each ratepayer's premises, and any additional pedestals, with differential charges based on the sewer scheme in the locations of: Mount Isa, and Camooweal. Each sewerage service utility charge is set as a specified amount detailed below:

Charge Description	Mount Isa Annual Charge	Camooweal Annual Charge
Sewerage Access Charge	\$842.00	\$242.00
Sewerage Connected Charge	\$842.00	\$242.00
Sewerage Additional Pedestal Charge	\$763.00	\$221.00

WASTE MANAGEMENT COLLECTION SERVICE CHARGES

Mount Isa City Council Local Law No. 6 (Waste Management) 2018 Part 2 Waste Management Division 1, Section 5 Designation of areas states the local government may:

- (a) designate areas within its local government area in which Council may conduct general waste or green waste collection services; and
- (b) decide the frequency of general waste or green waste collection services in the designated areas.

All residential properties within the designated service area will pay, as a minimum, for one (1) waste management collection service (garbage service).

This charge will be levied and recovered irrespective of whether occupiers within the designated service area avail themselves of the service and will apply irrespective of whether the premises are occupied for any period during the year.

This recognises that the garbage service is available to all ratepayers with whom Council provides a waste storage container, and the Garbage Service provider is required to drive past each residence within the designated service area, and it is impractical to monitor the use of the service on a dwelling-by-dwelling basis.

This charge also applies to a property with a business and a dwelling. For a property which has both a business and a dwelling, as a minimum, Council will levy against the property one residential garbage service charge. Any commercial garbage service provided to the property will also, in addition, be levied with a commercial garbage service charge (where a commercial service is provided by Council or its appointed contractor).

RESIDENTIAL GARBAGE SERVICES

The charging system for residential garbage services are described and defined in the following table.

Charge Description	Definition of service
Residential Garbage Service Charge	Charge applied for the waste removal and disposal of one (1) 240-litre (maximum) capacity (red lid) general waste refuse bin once per week and one (1) 240-litre (maximum) capacity (yellow lid) recycling waste bin once per fortnight, or such other quantities as may be determined by Council, to a single dwelling, each unit of a multi-unit dwelling or community title lot, and other installations as determined by Council.
Additional Residential Garbage Service Charge	Charge applied for the waste removal and disposal of one (1) additional 240-litre (maximum) capacity (red lid) general waste refuse bin per week (collected weekly) and one (1) 240-litre (maximum) capacity (yellow lid) recycling waste bin (collected fortnightly) , to a single dwelling, each unit of a multi-unit dwelling or community title lot, and other installations as determined by Council.
Additional Residential General Waste Garbage Service Charge	Charge applied for the waste removal and disposal of one (1) additional 240-litre (maximum) capacity (red lid) general waste refuse bin (collected weekly), to a single dwelling, each unit of a multi-unit dwelling or Group title lots, and other installations as determined by Council.
Additional Residential Recycling Garbage Service Charge	Charge applied for the waste removal and disposal of one (1) additional 240-litre (maximum) capacity (yellow lid) recycling waste bin (collected fortnightly), to a single dwelling, each unit of a multi-unit dwelling or Group title lot, and other installations as determined by Council

Residential garbage service charges are levied per collection service (as defined in the table above) rendered to each ratepayer. Each residential garbage service charge is set as a specified amount detailed below:

Charge Description	Mount Isa Annual Charge	Camooweal Annual Charge
Residential Garbage Service Charge	\$484.00	\$889.00
Additional Residential Garbage Service Charge (one (1) red lid bin and one (1) yellow lid bin)	\$484.00	\$889.00
Additional Residential General Waste Garbage Service (one (1) red lid bin) Charge	\$363.00	\$667.00
Additional Residential Recycling Garbage Service (one (1) yellow lid bin) Charge	\$242.00	\$444.00

COMMERCIAL GARBAGE SERVICE

If a non-residential (i.e. commercial or industrial) generator of waste within the designated service areas of Mount Isa and Camooweal request from Council a commercial garbage service, the following tables apply.

Charge Description	Definition – Mount Isa
Commercial Garbage Service Charge	Charge applied for the minimum once per 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 Service - Additional Lift Charge	Charge applied for each additional lift 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 Recycling Garbage Service Charge	Charge applied for the minimum once per fortnightly service to remove and dispose of one (1) 240-litre (maximum) capacity (yellow lid) recycling bin, the number of which is supplied to each separate business entity as determined by Council.
Commercial Recycling Garbage Service - Additional Lift Charge	Charge applied for each additional lift service to remove and dispose of each 240-litre (maximum) capacity (yellow lid) recycling bin, the number of which is supplied to each separate business entity as determined by Council.
Waste Service Charge	A base charge applied for each removal and disposal of each industrial refuse bin (excluding the 240-litre yellow lid recycling bin), the number and size of which is supplied to each separate business entity as determined by Council.

The charges for a commercial garbage service are levied per commercial garbage service rendered to each ratepayer of commercial premises or industrial premises and are levied together with a base charge (separately

identified) (excluding the 240-litre yellow lid recycling bin service). Council has decided to make differential charges based on location: Mount Isa, and Camooweal. Each commercial garbage service charge is set as a specified amount detailed below:

Commercial Garbage Service Charges – Mount Isa	Annual Charge for Initial Lift	Annual Charge for each additional Lift Service
Commercial Garbage Service Charge • 240-litre bin	\$889.00	\$842.00
Waste Service Charge for Commercial Garbage Service • 240-litre bin	\$86.00	\$86.00
Commercial Recycling Garbage Service Charge • 240-litre bin	\$444.00	\$422.00
Commercial Garbage Service Charge • 360-litre bin	\$1,338.00	\$1,205.00
Waste Service Charge for Commercial Garbage Service • 360-litre bin	\$129.00	\$129.00
Commercial Garbage Service Charge • 0.76 m ³ bin	\$2,628.00	\$2,360.00
Waste Service Charge for Commercial Garbage Service • 0.76 m ³ bin	\$270.00	\$270.00
Commercial Garbage Service Charge • 1.5 m ³ bin	\$4,333.00	\$3,898.00
Waste Service Charge for Commercial Garbage Service • 1.5 m ³ bin	\$529.00	\$529.00
Commercial Garbage Service Charge • 3.0 m ³ bin	\$6,592.00	\$5,933.00
Waste Service Charge for Commercial Garbage Service • 3.0 m ³ bin	\$1,056.00	\$1,056.00

Charge Description	Definition – Camooweal
Commercial Garbage Service Charge	Charge applied for the once per weekly service to remove and dispose of each 240-litre (maximum) refuse bin the number of which is supplied to each separate business entity as determined by Council.
Commercial Recycling Garbage Service Charge	Charge applied for the removal and disposal of one (1) 240-litre (maximum) capacity (yellow lid) recycling bin once per fortnight, the number of which is supplied to each separate business entity as determined by Council.
Waste Service Charge	A base charge applied for each removal and disposal of each 240-litre (maximum) refuse bin (excluding the 240-litre yellow lid recycling bin), the number of which is supplied to each separate business entity as determined by Council.

Commercial Garbage Service Charge - Camooweal	Annual charge (1 Service per week)
Commercial Garbage Service Charge • 240-litre bin	\$889.00
Commercial Recycling Garbage Service Charge • 240-litre bin	\$444.00
Waste Service Charge for Commercial Garbage Service • 240-litre bin	\$86.00

WATER CHARGES

Pursuant to Part 7 of *Local Government Regulation 2012*, water charges shall be made and levied by the Council upon all lands and premises within the declared water areas for the supply of water services by the Council.

The basis and principles for making and levying of water charges will be –

- (i) an annual access charge, in advance; which applies to all lands within the declared water areas; and
- (ii) a consumption charge for each kilolitre of water consumed; which shall be based on the consumption registered by the water meter or water meters installed by Council (or delegate) on the water service or water services to the land.

The charges are also made on the basis in respect of any land or other structure, building, individual shop or place on land to which water is supplied, that is not rateable under the *Local Government Act 2009*.

Council operates two water schemes as follows:

- (a) Properties in the City of Mount Isa who are supplied with treated water purchased from the Mount Isa Water Board; and
- (b) Properties in the Town of Camooweal with water supplied from bores operated by Council.

Each water scheme has different costs for the supply and where applicable, the treatment of water, therefore the charges for the two schemes are different.

Council may levy utility charges for supplying a water service before the facility for supplying the service has been constructed if:

- (a) Council reasonably believes the service will be supplied in the financial year; and
- (b) Council:
 - (i) has started constructing the facility; or
 - (ii) intends to start constructing the facility during the financial year and has included the funds that are necessary for construction in its annual budget for the current financial year.

Water charges are levied on a user pays basis and set at a level to fully recover the cost of the purchase of water (where applicable), provision of infrastructure, and the operation, maintenance, and improvement of each system.

Tenanted Properties

Council does not issue water consumption notices to tenants. All water charges will be issued to the property owner.

In the case of non-residential properties leased from the Council or any other non-residential leased property, a notice will be issued to person identified in the lease as requiring or requesting the service.

Stopped Meter

Should a meter be found to have stopped, water consumption will be charged in accordance with the provisions of the Water Meter Policy.

Dedicated Fire Service

A water service connection, irrespective of size, which services the firefighting systems only, will be levied at the rate applicable to a 25mm water service connection that would apply to the relevant property. This charge will only apply where there is no other meter connected to the property.

Should there be **more than 25kL** of water per annum used through the dedicated fire service meter; the property owner will be required to provide sufficient evidence to Council to prove water was used for genuine firefighting and fire system testing purposes. All water not used for genuine firefighting or fire systems testing will be charged to the property owner.

Conditions of Use for Dedicated Fire Services – fire system testing

The owner of the service must maintain a register of all water used for fire system testing purposes. The register must show date of use, meter reading prior to use, meter reading following use, water consumed, and where and why the water was used.

Firefighting purposes

The service will be deemed to be a multi-use connection, and the charge will be in accordance with the Water Meter Service Size multiplier for a standard service, unless the owner of the service provides sufficient evidence to Council to support water was used for firefighting purposes. This might be in the form of photos, a report from the Queensland Fire Department, a copy of an insurance claim, or a similar support document.

Dual Fire Service

A water service connection, irrespective of size, which services both the:

- (a) firefighting systems; and

(b) normal water needs of the premises

will be levied at the rate that would apply to a 50mm water service connection. This charge will only apply where there is no other meter connected to the property.

If there is **only one water meter** on the property and it is a dual fire service meter, all water consumption will be charged unless the property owner can provide sufficient evidence to Council to prove all or some of the water was used for genuine firefighting and fire system testing purposes. All water not used for genuine firefighting or fire systems testing will be charged to the property owner.

Conditions of Use for Dual Fire Services – fire system testing:

The owner of the service must maintain a register of all water use for fire system testing purposes. The register must show date of use, meter reading prior to use, meter reading following use, water consumed, and where and why the water was used.

Firefighting purposes

The owner of the service must provide sufficient evidence to Council to support water was used for firefighting purposes. This might be in the form of photos, a report from the Queensland Fire Department, a copy of an insurance claim, or a similar support document.

If the service is used for any purpose other than firefighting or testing at any time, or the owner of the service fails to produce the register on demand, the service will be deemed to be a multi-use connection, and the charge will be in accordance with the Water Meter Service Size multiplier for a standard service.

ANNUAL WATER ACCESS CHARGE

Unless a concession applies **all vacant land**, whether metered or not, will be levied an annual water access charge.

Unless a concession applies, **all individual community title lots** within a body corporate / group title will be levied an annual water access charge.

Unless a concession applies: properties not otherwise mentioned within this document:

- will be charged an annual water access charge based on the size of the largest water meter on the property assessment, unless it is a dedicated fire service or dual fire service meter;
- if the property assessment only has one water meter and it is a dual fire service or dedicated fire service, then the relevant fee for the dedicated fire or dual fire service meter will be charged;
- where there exists on any property assessment, more than one water meter, the access charge for the largest water meter on the property shall apply;
- if there are multiple water meters on the property assessment, and at least one is a dual fire service or dedicated fire service, you will be charged for the largest size water meter, excluding the dual fire service or dedicated fire service;
- unless otherwise specified, the access charge for properties with a water service connection will be in proportion to the base access charge for a 20mm water meter as indicated in the following table.

Size of Water Meter	Factor
20 mm	1
25 mm	1.5625
32 mm	2.56
40 mm	4
50 mm	6.25
80 mm	16
100 mm	25
150 mm	56.25
Dual Fire Service	6.25
Dedicated Fire Service	1.5625

MOUNT ISA

For all properties not listed elsewhere and unless a concession applies, the annual water access charge for domestic and commercial properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2026/2027 financial year:

Size of Water Meter	Annual Access Charge
20 mm	\$1,320
25 mm	\$2,062
32 mm	\$3,379
40 mm	\$5,280
50 mm	\$8,249
80 mm	\$21,118
100 mm	\$32,997
150 mm	\$74,243
Dual Fire Service	\$8,249
Dedicated Fire Service	\$2,062

CAMOOWEAL

For all properties not listed elsewhere and unless a concession applies, the annual water access charge for domestic and commercial properties within the Township of Camooweal declared water service area shall be charged as per the table below for the 2026/2027 financial year:

Size of Water Meter	Annual Access Charge
20 mm	\$992
25 mm	\$1,550
32 mm	\$2,540
40 mm	\$3,968
50 mm	\$6,200

BODY CORPORATES – Mount Isa and Camooweal

Unless a concession applies, the annual water access charge for every individual community title lot within a body corporate or group title, whether they be domestic or commercial, will be **\$409.00** for the 2026/2027 financial year so long as they are in the declared water areas.

Vacant Land – Mount Isa

Unless another water concession applies vacant land, whether it be domestic or commercial, meter or non-metered, will be charged an annual water access charge of **\$1,320.00** for the 2026/2027 financial year so long as the vacant land is within the City of Mount Isa declared water area.

Vacant Land – Camooweal

Unless another water concession applies vacant land, whether it be domestic or commercial, meter or non-metered, will be charged an annual water access charge of **\$992.00** for the 2026/2027 financial year so long as the vacant land is within the Town of Camooweal declared water area.

Sporting clubs, community organisations and not for profit organisations – Mount Isa and Camooweal

Non-Profit Sporting Club

A non-profit sporting club is a club run by volunteers providing sporting activities available to the local community not carried on for the profit or gain of its members.

Community Organisation

A community organisation is an organisation that provides services or activities to the local community run by volunteers not carried on for the profit or gain of its members.

Non-Profit Organisation

A non-profit organisation if it is not carried on for the profit or gain of its members. This applies for direct and indirect financial gains and both while the organisation is being carried on and upon its winding up (i.e. its constitution or governing documents prohibit distribution of profits or gains to individual members, and its actions are consistent with the prohibition).

For all properties not listed elsewhere and unless another concession applies, the annual water access charge for non-profit sporting clubs, community organisations, and non-profit organisations within the declared water service areas shall be charged as per the table below for the 2026/2027 financial year.

Size of Water Meter	Annual Access Charge
20 mm	\$332
25 mm	\$519
32 mm	\$850
40 mm	\$1,328
50 mm	\$2,075
80 mm	\$5,311
100 mm	\$8,298
150 mm	\$18,670
Dual Fire Service	\$2,075
Dedicated Fire Service	\$519
Metered/Unmetered Vacant Land	\$332

Council Parks and Educational Facilities – Mount Isa and Camooweal

Council recognises that early, primary, and secondary educational facilities need access to sufficient quantities of water for student well-being. Education Facilities include:

- kindergartens;
- schools with sporting fields / significant green space for student use; and
- day care facilities.

Educational facilities **do not include** tertiary education facilities e.g. TAFE, universities

For all properties not listed elsewhere and unless another concession applies, the annual water access charge for Council parks and educational facilities within the declared water service areas shall be charged as per the table below for the 2026/2027 financial year

Size of Water Meter	Annual Access Charge
20 mm	\$528
25 mm	\$825
32 mm	\$1,352
40 mm	\$2,112
50 mm	\$3,300
80 mm	\$8,447
100 mm	\$13,199
150 mm	\$29,697
Dual Fire Service	\$3,300
Dedicated Fire Service	\$825

Can I change the size of my water meter?

This is at the sole discretion of Council. To apply the property owner must complete an “Application for Water Service” and submit it to Council for consideration. Once the review has been completed an officer will contact the ratepayer to advise of the outcome. All costs will be met by the property owner.

WATER CONSUMPTION CHARGES

Water Meter Readings:

Water meters for all properties in all water route groups, aside from groups 99 and 100 (generally Mount Isa residential and all of Camooweal) will be read on a half yearly basis. Water meters for all properties within water route groups 99 and 100 (generally Mount Isa non-residential properties) will be read on a quarterly basis.

Where a property has more than one water service connection, the first-tier water consumption limit will be applied to the **total** of all water consumed through all the water meters.

For example, if a Mount Isa single dwelling residential property has two water meters: meter one shows consumption of 100kL and meter two shows consumption of 1,700kL. The total consumption for the property assessment is

1,800kL. The property owner will be charged the Tier 1 consumption for the first 1,000kL and then Tier 2 consumption for the remaining 800kL of consumption.

For the purpose of this paragraph, the term 'water service connection' includes normal water service connections, dedicated fire service connections and dual fire service connections.

Dedicated Fire Service

(i.e. a water service connection which services only the fire-fighting systems.)

A dedicated fire service water meter will be read however Council will abide by the *Water Supply (Safety & Reliability) Act 2008* in regard to charging for water used for genuine firefighting and fire system testing purposes.

Dual Fire Service connection

(i.e. a water service connection which serves both:

- (a) the fire-fighting reticulation system/s; and
- (b) the normal water supply needs of the premises upon the land.)

A dual fire service water meter will be read however Council will abide by the *Water Supply (Safety & Reliability) Act 2008* in regard to charging for water used for genuine firefighting and fire system testing.

If the Dedicated Fire or Dual Fire service water connection is used for any purpose other than firefighting or firefighting systems testing at any time or the owner of the service fails to produce the register on demand, the service will be deemed to be a multi-use connection and all water consumption as registered through the water meter will be charged to the property owner.

MOUNT ISA RESIDENTIAL

For all residential properties not listed elsewhere and unless a concession applies, water consumption for residential properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2026/2027 financial year:

Band	Kilolitres	Price per kilolitre
Tier 1	0 – 1,000 kL	\$1.14
Tier 2	1,000 – 2,000 kL	\$3.65
Tier 3	Over 2,000 kL	\$4.80

MOUNT ISA NON-RESIDENTIAL

For all non-residential properties not listed elsewhere and unless a concession applies, water consumption for non-residential properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2026/2027 financial year:

Band	Kilolitres	Price per kilolitre
Tier 1	0 – 1,250 kL	\$1.14
Tier 2	1,250 – 2,000 kL	\$3.65
Tier 3	Over 2,000 kL	\$4.80

CAMOOWEAL

For all properties not listed elsewhere and unless a concession applies, **all water consumption** for domestic and commercial properties within the Township of Camooweal declared water service area shall be charged at **\$1.14 per kilolitre** for the 2026/2027 financial year.

BODY CORPORATES – MOUNT ISA AND CAMOOWEAL

In respect of lots created pursuant to the provisions of the *Building Units and Group Titles Act 1980* and the *Body Corporate and Community Management Act 1997*:

- (a) where the consumption by individual lots and the common property cannot be individually measured by a Council installed water meter, all consumption charges will be billed to the Body Corporate. Council will issue a water consumption notice to the Body Corporate for the full amount of the consumption charge and will make no separate notices against lots in the scheme.
- (b) where the supply of water to each lot and to the common property is separately measurable by installed water meters, water consumption will be separately charged to the individual lots.

Unless a concession applies, **all water consumption** for domestic and commercial body corporate properties within the declared water service areas shall be charged at **\$1.14 per kilolitre** for the 2026/2027 financial year.

NON-PROFIT SPORTING CLUBS, COMMUNITY ORGANISATIONS, AND NON-PROFIT ORGANISATIONS

Unless a separate concession applies, water consumption for non-profit sporting clubs, community organisations and non-profit organisations within the declared water service areas shall be charged at **\$1.14 per kilolitre** of consumption for the 2026/2027 financial year.

COUNCIL PARKS AND EDUCATIONAL FACILITIES

Council recognises early, primary, and secondary educational facilities need access to sufficient quantities of water for student well-being. Education facilities include:

- (a) kindergartens;
- (b) schools with sporting fields / significant green space for student use; and
- (c) day care facilities.

Educational facilities **do not include** tertiary education facilities e.g. TAFE, universities. Unless a separate concession applies, all water consumption for council parks and educational facilities within the declared water service areas shall be charged at **\$2.14 per kilolitre** for the 2026/2027 financial year.

SEPARATE RATES AND CHARGES

ENVIRONMENT CHARGE

In accordance with Section 94 (1)(b)(iii) of the *Local Government Act 2009* Council will make and levy a separate charge for the financial year 2026/2027 on all assessments. This will be described as an environment charge.

The environment charge will allow Council to fund a range of strategic environmental management initiatives across the region. The amount of the separate charge will be **\$78.00** per annum per assessment.

GENERAL INFORMATION

REBATES AND CONCESSIONS

Concession for Pensioners

Council provides pensioners with a concession on general rates and 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 has increased the concession to pensioners in 2026/2027 and will be providing an additional **\$160.00 per annum** or a total of up to **\$360.00 per annum**. 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; or
- 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 rates **OR**
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per year or part thereof.

Remissions received after the 1st Instalment due date of the annual rate notice will be applied from the date the application was received by Council.

Concession for Owner Occupied Residential Property with a larger than standard 20mm or 25mm water meter

Council will grant a remission to all owner(s) occupied residential properties with a council installed water meter larger than the standard 20mm or 25mm water meter subject to the following criteria.

Conditions for Receiving Remission

- property is to be owner occupied and used for residential purposes only, no business (other than a home-based business) is carried out on the premises;
- home based businesses must be a conforming home business under the *City of Mount Isa Planning Scheme 2006 (as amended 2015)* by complying with all Acceptable Solutions of the residential planning area code & the home business code; and;
- the property must be classified in one of the following differential rating categories:
 - 1 – Residential <1Ha – Camooweal
 - 2 – Residential – Owner Occupied <4,000 m² ≤ \$60,000
 - 3 – Residential – Owner Occupied <4,000 m² > \$60,000
 - 4 – Residential ≥ 4,000 m² <10 ha; and
- The property must only have one council installed water meter and that water meter must be at least 32mm or larger, and
- If the property has multiple water meters, one of which is 32mm or larger and one of which is less than 32mm e.g., a 25mm water meter. Under council's Revenue Statement, the landowner is required to pay for the larger meter. In this example, the access charge will be based on the 25mm water meter as it is the larger of the 20mm and 25mm water meter; and
- the property cannot currently be subject to any other Council approved concessions or remission for water access charges;
- the property owner will remain eligible to apply for a concession or remission on water consumption charges so long as they meet all the relevant criteria as set out in Council's Water Charges Remission Policy.

Remission Available

All ratepayers who are eligible for this remission will be charged an annual water access charge equivalent to that of a 20mm water meter.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship.

Home Haemodialysis (Kidney Dialysis) Treatment

- Pursuant to sections 120 and 122 of the *Local Government Regulation 2012*, if a ratepayer incurs higher water consumption charges as a result of home haemodialysis treatment.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship. Where this remission applies there will be a **\$200** reduction in the water consumption charge per financial year based on application.

Request for Concession on General Rates Assessment 01511-00000-000:

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) & 121 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

Request for Concession on Cleansing Charges – Assessment 00027-00000-000:

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) & 121 on cleansing charges for 5 x 240L residential bins, for the period commencing 1 January 2017 for so long as “Good Shepherd Parish” continues to provide free meals for the homeless, furthermore this concession be subject to annual review with the Good Shepherd Parish being required to provide evidence of continual services delivery.
Resolution OM16/02/17

Request for Concession on Cleansing Charges Assessment 02020-00000-000:

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) and 121 on cleansing charges for 1 x 240L residential bins, 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 utilise the services that the Centre offer”; and
THAT this concession is subject to an annual review with the Christian Outreach Centre being required to provide evidence of the continued delivery of these services to the community.
Resolution OM11/04/17

Request for Concession on General Rate Charges – Assessment 04489-60000-000:

- **THAT** Council **approve** a concession of 100% on general rate charges only under Section 120 (b)(i) and (c), **AND** this concession is subject to an annual review by Council management with the club being required to provide supporting financial documentation as evidence of severe financial hardship.
Resolution OM14/12/18

General rates and charge exemption for Camooweal Rural Fire Brigade:

- **THAT** Council approve to reinstate the exemption given to Camooweal Rural Fire Brigade in September 1991 from all general rates and charges as per Section 93 (3)(b) of the *Local Government Act 2009*.
Resolution OM22/01/21

Rates and Charges Concession for 15 Identified Property Assessments on Old Mica Creek Road:

- **THAT** council extinguishes OM 30/07/2022 which states “*that Council apply a 10% discount to the water accounts of properties (both to the water charge and volumetric charge) impacted by a Boil Water Alert, for the period the property is impacted. The discount is to be applied to the account at the time of billing and is to commence from 1 July 2022*”, due to the concession being place incorrectly and not in accordance with the *Local Government Act 2009* and as per the requirements of the *Local Government Regulation 2012*,

And

THAT Council re-grants the concession of 10% on the water meter access charge and water consumption charges on the schedule of fifteen (15) identified property assessments for the period the property is impacted by the Boil Water Alert only, under Section 119,120(c), 121(a) and 122 (1)(b) of the *Local Government Regulation 2012*, due to the financial impact that the payment of these charges will cause the identified ratepayers commencing from 1 July 2022.

And

THAT Council further approves that this concession remains in place on the schedule of the fifteen (15) identified property assessments on Old Mica Creek Road until such time that the Boil Water Alert is removed by Council.

Resolution OM26/08/22

Concession to Waiver Garbage & Sewer Charges:

- **THAT** Council **approve** a concession to waiver and write-off the Garbage and Sewer Charges levied on assessment 10044964 for the 2024/2025 financial period, and approve a concession commencing 26th March 2025 on 1 x Sewer Connected Charge, 1 x Sewer Additional Pedestal Charge, 2 x 240L Commercial

Wheelie Bins, 4 x 240L Additional Commercial Service Charges, 6 x 240L Commercial Waste Service Charges and 2 x 240L Commercial Recycling Wheelie Bins; under Sections 119, 120(1)(c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012*, due to financial hardship.

Resolution OM26/03/25

Concession on Sewer & Garbage Charges, Waiver and Write-Off of Water Consumption Charges:

- **THAT** Council **approve** a concession under Section 119, 120 (1)(b)(i) & (c), 121 (a) & 122 (1)(a) of the *Local Government Regulation 2012* on 1 x Sewer Connected Charge; 3 x Sewer Additional Pedestal Charges; 1 x Commercial Garbage Service Charge – 240 Litre Bin; 1 x Waste Service Charge for Commercial Garbage Service – 240 Litre Bin for the period commencing 1 July 2025 for Rates Assessment 10046829 due to severe financial hardship;

And

THAT Council **approve** a further concession under Section 119, 120 (1)(b)(i) & (c), 121 (a) & 122 (1)(a) of the *Local Government Regulation 2012* to waiver and write-off water consumption charges issued for the 24/25 financial period for the Utility Billing Account 21143185 for **\$3,1660.10** due to severe financial hardship.

Resolution OM06/09/25

Rates and Charges Concession for the Society for The Mount Isa Memorial Garden Settlement for the Aged:

- **THAT** Council approve the following concession for rates and charges under Sections 119, 120(1)(d), 121(a) and 122(1)(a) of *The Local Government Regulation 2012*, for The Laura Johnson Home for The Aged commercial property assessment 10016756:

2.1 The 1.5m³ Commercial Garbage Service Charge rates are charged in lieu of the 3.0m³ Commercial Garbage Service Charge rates for the next two (2) years (2026/27 to 2027/28), and

2.2 16 of the 240L Bins are charged at the Residential Garbage Service Rate without the waste service charge for the next two (2) years (2026/27 to 2027/28), and

2.3 That Council approve a 50% concession on the water access charge for the next two (2) years (2026/27 to 2027/28), and

2.4 That Council approve a 50% concession on the Sewerage Charges for the facility for the next two (2) years (2026/27 to 2027/28).

Resolution OM25/04/26

Concession to Waiver and Write-Off Outstanding Rates & Charges and Reserve Lease / Trustee Permit Fees for 33 Identified Non-Profit Sporting Clubs & Community Organisations:

- **THAT** Council **declines to approve** a concession to waiver and write-off all outstanding rates & charges (including water consumption charges) and (excluding state fire levy charges) for the financial periods **2024/25 & 2025/26** of **\$305,226.50** for property assessments listed in this report under **Schedule A** of the 34 identified non-profit sporting clubs & community organisations, under Sections 119, 120 (1)(b)(i)(d), 121(a) and 122(1)(a)(3)(5)(6)(a)(b) of the *Local Government Regulation 2012*; and communicates directly with these entities to determine if they are eligible for hardship and/or sustainability assistance from Council as detailed in this report.

And

- **THAT** Council authorises the Chief Executive Officer to allocate funds in the FY 26/27 to cover any write off(s).

Resolution OM26/04/26

Concession to Waiver & Write-off Rates & Charges for 33 Identified Non-Profit Sporting Clubs & Community Organisations for the FY26/27:

(a) **General Rate Exemption**

THAT Council **approves** and grants an exemption from general rates for the following assessments five (5) identified non-profit sporting clubs & community organisations listed under **Schedule A** of this report

for the **FY 26/27** under Sections 119, 120 (1)(b)(i)(d), 121(a) and 122(1)(a)(3)(5)(6)(a)(b) of the *Local Government Regulation 2012*; as these are the only remaining entities that pay the general rate.

And

(b) **Water Access Charges**

THAT Council **approves** and grants a concession to remove the water access charges for Non-Profit Sporting Clubs, Community Organisations, and Non-Profit Organisations for the **FY 26/27** for 33 identified non-profit sporting clubs & community organisations listed under **Schedule B** of this report, under Sections 119, 120 (1)(b)(i)(d), 121(a) and 122(1)(a)(3)(5)(6)(a)(b) of the *Local Government Regulation 2012*;

And

(c) **Sewerage Charges**

THAT Council **approves** and grants a concession to remove the additional pedestal charges for Non-Profit Sporting Clubs, Community Organisations, and Non-Profit Organisations for the **FY 26/27** for 33 identified non-profit sporting clubs & community organisations listed under **Schedule B** of this report, under Sections 119, 120 (1)(b)(i)(d), 121(a) and 122(1)(a)(3)(5)(6)(a)(b) of the *Local Government Regulation 2012*;

And

(d) **Water Consumption Tiers**

THAT Council **approves** to remove the Tier 2 rate for water consumption charges for Non-Profit Sporting Clubs, Community Organisations, and Non-Profit Organisations for the **FY 26/27** for 33 identified non-profit sporting clubs & community organisations listed under **Schedule B** of this report, under Sections 119, 120 (1)(b)(i)(d), 121(a) and 122(1)(a)(3)(5)(6)(a)(b) of the *Local Government Regulation 2012*. (1)(b)(i)(d), 121(a) and 122 (1)(a)(3)(5)(6)(a)(b) of the *Local Government Regulation 2012*;

Resolution OM27/04/26

LIMITATION ON INCREASES

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

RATES INCREASE

Under section 169 (6) of the *Local Government Regulation 2012*, Council is required to include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year 2026/2027 compared with the rates and utility charges levied in the previous 2025/26 budget. The total change is **6.5%**.

The General Differential Rate increase for a principal place of residence for Residential Properties for the 2026/2027 financial year is **9.7%**.

Rate or Charge	% Change
General Rates	9.7%
Water Meter Access Charge	0.0%
Water Consumption Charge	6.3%
Sewer Access Charge	5.2%
Garbage Service & Utility Rate	10.0%
Environmental Charge	9.9%

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, or the due instalment date.

All Water Consumption Notices are due and payable within thirty-one (31) days from the date of issue.

Recovery of Overdue Rates and Charges

All Rates and Utility Charges become overdue immediately following the due date as shown on the notice or instalment due date.

All Water Consumption Notices 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 and utility charges on the land.

Council has adopted a Rates and 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

Council has resolved to charge interest on Overdue Rates and Charges at the rate of **12.19%** per annum, compounding daily. Interest will be charged immediately following each quarterly instalment due date as shown on the annual rate notice, the due date on the Water Consumption Rate Notice, or the due dates as shown on a Supplementary Rates or Water Consumption Rate Notice.

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 interest threshold stated below,

then the interest calculated in the current run is not charged to the assessment. The interest threshold is **\$50.00**.

Discount

For the 2026/2027 and all future years, Council will not offer a discount on any rates and charges.

COST RECOVERY FEES

In accordance with Section 97 of the *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*; or
- (vi) other fees as may be required by legislation

and are detailed in the Register of Cost Recovery Fees which was adopted by Council on **17 June 2026 - SM07/06/26**.

COMMERCIAL CHARGES

These charges cover all other fees that are collected by Council and are contained in a Register of Commercial Charges which was adopted on the **17 June 2026 - SM07/06/26**.

BORROWING

Council does not intend to borrow any funds to supplement the financing of its 2026/2027 Capital Works Program.