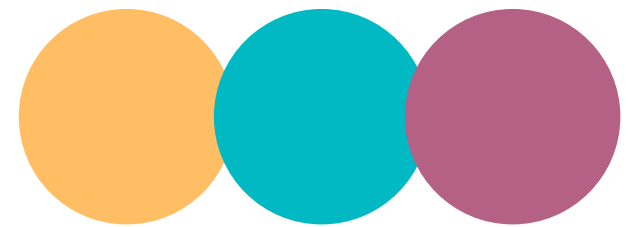




COOK SHIRE COUNCIL

2020-21 | BUDGET



Introduction



The Cook Shire Budget for 2020-21 is by necessity a conservative one due to the influence of the previous year's natural disasters followed by this year's COVID-19 pandemic restrictions.

Although many of our retail businesses have enjoyed a good first quarter due to the lockdown and bonus government payments, our tourism related operators have been put under extreme stress due to virtually no business.

Your new Council recognises the broad business and employment downturn and has halted or minimised rate increases despite our operational costs increasing in line and above the Consumer

Price Index. Flexible payment options for rates and charges are available and we are advocating strongly for targeted financial support for affected businesses.

Despite the massive Federal and State Government spending on social support, Council has been successful in obtaining considerable grant funding that will allow for a solid capital works program of \$1.99 million and community facility and services improvements of \$1.28 million. This funding will generate employment across the Shire and provide a significant boost to our local economy for the new financial year. Thank you for your support during this difficult period.

Peter Scott
Mayor



Introduction



With the 2020-21 year marked by a significant reduction in revenue due to COVID-19, Council has responded with a constrained and responsible annual budget.

The global pandemic has changed the way we work to ensure the community continues to obtain critical services and we continue to review expenditure and resources across all teams. The ongoing, annual financial challenges faced by Council also remain as a result of our very limited rates base and as expected, increases in many fixed costs, including compliance charges, insurance, electricity, and health and safety requirements. The allocation for depreciation this year is \$10.5 million.

In 2020-21 Council proposes a zero increase in general rates for residential (single dwelling) housing and a zero increase in general rates for light industry, caravan parks, hotels and motels, a modest 1.5% increase for primary and agricultural production and no increases in fees for lifestyle activities such as pool entry and library fees.

Notwithstanding the challenges, Council has successfully applied for millions of dollars in grant funding to deliver numerous capital programs and operational initiatives, bringing economic benefits to local communities and contractors.

Over \$25 million of capital projects are proposed this year – most grant funded. Roads will be resealed or upgraded in several locations across the Shire and various upgrades of community buildings will be completed.

Operational initiatives include the development of a new 10-year Community Plan with consultation across the Shire, the Event Centre Precinct Masterplan, a number of Disaster Preparedness and Management initiatives, the continuation

of the Coen Healthy Dogs program, an illegal dumping hotspot program, the Cooktown land release subdivision, and delivery of Cooktown and Cape York Expo 2021.

The budget, operational plan and capital works program are guided by Council's strategic plans and are the result of an exhaustive review of revenue and expenditure, our opportunities and funding risks and a detailed analysis of potential savings. Again this year regular, scheduled Council workshops were conducted to debate all aspects of funding and expenditure. For a second year the community was invited to review the draft budget and provide comments back to Council prior to finalisation.

Again I would like to thank the new Council and Council staff, at all levels, for their valuable contributions to this budget, and to acknowledge Council officers' combined experience of more than 1000 years in local government and their ongoing success in securing the external funding support which is critical to Cook Shire's wellbeing.

Linda Cardew
Chief Executive Officer



Summary of Key Points

Cook Shire Annual Budget 2020/2021

Operating Result

The forecast deficit for 2019/2020 of \$5.372M results mostly from the reclassification of Disaster Recovery Funding Arrangements (DRFA) in 2018/2019. Approximately \$5.8M was expended for the 2019 events, in the 2018/2019, but the subsequent revenue was not received until 2019/2020. In addition more than \$1M was recognised as revenue in 2019/2020 prior events. The impact in respect of timing of revenue and expenditure in future years is expected to smooth out, due to the revised accounting standards implemented in 2019/2020. Also it should also be noted that strong budget controls and focus on savings has caused some savings.

Council's Statement of Comprehensive Income for the 2020/2021 financial year shows a budgeted operating deficit of \$8.7 million for the 2020/2021 financial year. Comparisons of deficits over financial years are impacted by gravel sales resulting from DRFA and private works. Gravel sales in 2019/2020 amounted to \$3.6M, yet the budgeted gravel sales for 2020/2021 is \$2.2M, causing an increase in the deficit by \$1.4M.

Rising fixed costs such as insurance, environmental, legislative and occupational compliance give rise to challenges as there is limited capacity for Council to increase revenue. Decreasing expenditure was the main focus of this budget. This budget is presented with little discretionary and contingency budgeting, leaving risk of increasing cost if there is a critical asset failure. As Council has a limited cash surplus, there was a competitive submission budgeting process for capital works and operational initiatives.

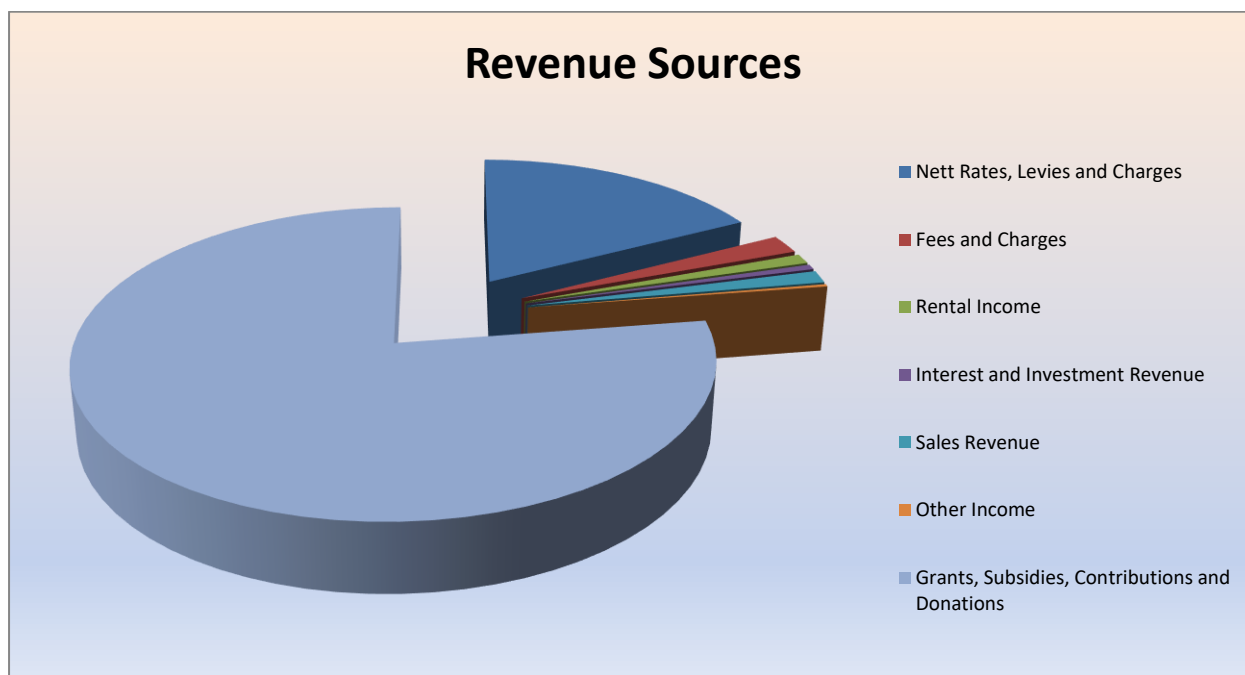
Employee benefits have increased from the prior year to \$14.2M with approximately \$2M of this increase relating to funded projects, mostly DRFA \$1.65M. Some increases in staffing have related directly to increased service provision, such as community services, animal control and local laws. Whilst DRFA is not new for Council the accounting treatment has changed, with the impact resulting in expense increases in the Operating Position, which are offset by Grants and Subsidies.

The significant change in Materials and Services results from DRFA in the 2019/2020 year amounting to \$38M, yet budgeted at \$21M in the 2020/2021 financial year. The corresponding decrease in Grants and Subsidies is mostly due to the decrease in DRFA.

Further, the overall projected net result is a surplus of \$14.1 million (compared with the operating deficit of \$8.7 million). The difference between the two being capital grant funding, which is offset by the construction of assets, which are not displayed on the profit and loss, but on the balance sheet (Statement of Financial Position).

Revenues

Total operating revenue for Council is budgeted at \$44.2 million with the largest three components being Grants, Subsidies and Contributions at \$34.2 million, Rates, Levies and Charges at \$8 million and Sales Revenue at \$588k. The largest revenue source for Cook Shire Council is from the Federal Assistance Grant (FAG) which is expected to be over \$10.9 million this coming financial year, while total general rates are estimated at \$3.9 million (or 8.9% of operational revenue). While gross rates, levies and charges account for \$8.1 million or 18% of Council's total operational revenue.



The impact of Coronavirus on Council's revenue has been reflected in Council's fees and charges, interest revenue and sales revenue from airport operations. In 2019/2020 Council provided relief to ratepayers by allowing discounts on unpaid rates, reducing interest to zero, ceased debt recovery action and generous payment terms.

Rates and Charges

There has been no increases to the general rates for a number of rating categories, including residential, commercial, public accommodation and industry categories. There have been increases of 3% for service charges. For the average residential property the increases in services are approximately \$68 per year.

Expenses

Total operational expenditure for the 2020/2021 financial year is budgeted at \$53 million. As previously mentioned the largest portion of the materials and service budget is DRFA expenditure.

Operational Initiatives

The operational initiatives for the year have been set at \$1.69 million with a Council contribution of \$579k, the remainder is to be funded by grants.

Capital Works Program

Council's capital works budget for 2020/2021 has a gross cost of over \$25.1 million of which \$22.8 million will be funded from grants while only \$947k will be funded by Council. \$1.3 million will be funded from a loan previously drawn.

Capital grants comprise more than 91% of Council's capital works program and again provide an opportunity for Council to construct new assets or renew existing assets. Details of the capital budget are presented in a separate report.

Asset Management Strategy

The Local Government Act 2009 requires Council to develop and adopt a long-term (10-year) asset management plan that defines and articulates how asset management is undertaken. Council is specifically required to estimate operating and capital renewal/replacement budgets over a 10-year period.

The Asset Management Strategy needs to be a dynamic document requiring regular review as the asset base grows and ages, and as service level expectations from the community change. To ensure that the Asset Management Strategy remains current, the intention is to review and update the document on an annual basis for adoption at the Special Budget Meeting each year.

The Asset Management Strategy was last adopted in June 2019.

Cook Shire Council
Statement of Comprehensive Income
For the period ended 30th June 2020 and forecast years

\$'000	Forecast Actuals 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Original Budget 2022-2023
<u>Income from Continuing Operations</u>				
<u>Recurrent Revenue</u>				
Gross Rates, Levies and Charges	7,749	8,080	8,400	8,779
Less Discount and Remissions	(342)	(363)	(365)	(370)
Fees and Charges	587	877	892	912
Rental Income	475	469	477	488
Interest and Investment Revenue	288	244	215	193
Sales Revenue	640	588	598	612
Other Income	235	119	121	124
Grants, Subsidies, Contributions and Donations	52,283	34,238	34,464	34,759
Contributions	-	-	-	-
Total Recurrent Revenue	61,915	44,252	44,802	45,497
<u>Expenses from Continuing Operations</u>				
<u>Recurrent Expenses</u>				
Employee Benefits	13,033	14,258	14,405	14,556
Materials and Services	43,483	27,942	28,075	28,315
Finance Costs	305	322	292	272
Depreciation	10,466	10,504	10,906	10,991
Total Recurrent Expenses	67,287	53,026	53,678	54,134
Net Operating Result	(5,372)	(8,774)	(8,876)	(8,637)
<u>Capital Revenue</u>				
Grants, Subsidies, Contributions and Donations	8,271	22,898	16,423	16,128
Capital Income	25	-	-	-
Total Capital Income	8,296	22,898	16,423	16,128
Capital Expenses	68	-	-	-
Total Capital Expenses	68	-	-	-
Net Result	2,856	14,124	7,547	7,491
<u>Other Comprehensive Income</u>				
Items that will not be reclassified subsequent				
Net Result				
Gain/(Loss) on Revaluation of Property, Plant and Equipme	-	-	-	-
Total Comprehensive Income	2,856	14,124	7,547	7,491

Cook Shire Council
Statement of Comprehensive Income
For the period ended 30th June 2020 and forecast years

\$'000	Forecast Actuals 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Original Budget 2022-2023
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Items that will not be reclassified subsequent				
Net Result				
Gain/(Loss) on Revaluation of Property, Plant and Equipme	-	-	-	-
Total Comprehensive Income	2,856	14,124	7,547	7,491

Cook Shire Council
Statement of Financial Position
as at 30th June 2020 and forecast years

\$'000	Forecast Actuals 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Original Budget 2022-2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	14,723	12,925	12,545	13,731
Trade and Other Receivables	4,257	3,617	3,665	3,724
Inventories	520	530	520	520
Total Current Assets	19,500	17,072	16,730	17,975
Non-Current Assets				
Property, Plant and Equipment	292,674	307,282	315,451	321,423
Total Non-Current Assets	292,674	307,282	315,451	321,423
TOTAL ASSETS	312,174	324,354	332,181	339,398
LIABILITIES				
Current Liabilities				
Trade and Other Payables	4,422	2,840	2,861	2,887
Borrowings	459	439	300	322
Provisions	986	1,007	999	1,001
Other Liabilities	-	-	-	-
Total Current Liabilities	5,867	4,286	4,160	4,210
Non-Current Liabilities				
Borrowings	3,892	3,502	3,271	2,948
Provisions	13,762	13,776	13,748	13,748
Other Liabilities	248	261	248	248
Total Non-Current Liabilities	17,902	17,539	17,267	16,944
TOTAL LIABILITIES	23,769	21,825	21,427	21,154
Net Community Assets	288,405	302,529	310,754	318,244
COMMUNITY EQUITY				
Asset Revaluation Surplus	225,061	225,061	225,061	225,061
Retained Surplus/(Deficiency)	60,215	75,379	83,334	90,544
Reserves	3,129	2,089	2,359	2,639
TOTAL COMMUNITY EQUITY	288,405	302,529	310,754	318,244

Cook Shire Council
Statement of Cash Flows
For the period ended 30th June 2020 and forecast years

\$'000	Forecast Actuals 2019-2020	Original Budget 2020-2021	Original Budget 2021-2022	Original Budget 2022-2023
<u>Cash Flows from Operating Activities</u>				
Receipts from Customers	10,030	10,631	9,618	10,024
Payments to Suppliers and Employees	(63,809) (53,779)	(44,434) (33,803)	(42,530) (32,912)	(42,916) (32,892)
<u>Receipts :</u>				
Interest Received	288	244	215	193
Rental Income	475	469	477	487
Non Capital Grants and Contributions	52,283	34,238	34,445	34,735
Other	-	-	-	-
<u>Payments:</u>				
Borrowing Costs	(305)	(322)	(223)	(201)
Net Cash Flows from Operating Activities	(1,038)	826	2,002	2,322
<u>Cash Flows from Investing Activities</u>				
<u>Receipts :</u>				
Sale of Property, Plant and Equipment	225	-	-	-
Grants, Subsidies and Contributions	8,818	22,898	16,423	16,128
<u>Payments:</u>				
Purchase of Property, Plant & Equipment	(11,880)	(25,112)	(18,527)	(16,964)
Other Cash Flows from Investing Activities	-	-	-	-
Net Cash Flows from Investing Activities	(2,837)	(2,214)	(2,104)	(836)
<u>Cash Flows from Financing Activities</u>				
Proceeds from Borrowings	-	-	-	-
Repayment of Borrowings	(424)	(410)	(278)	(300)
Net Cash Flows from Investing Activities	(424)	(410)	(278)	(300)
NET INCREASE/(DECREASE) FOR THE YEAR	(4,299)	(1,798)	(380)	1,186
plus: Cash and Cash Equivalents - opening	19,022	14,723	12,925	12,545
CASH AT END OF FINANCIAL YEAR	14,723	12,925	12,545	13,731

Cook Shire Council
Statement of Changes in Equity
For the period ended 30th June 2020 and forecast years

Asset Revaluation Surplus	Retained Surplus	Reserves	Total Equity
\$'000	\$'000	\$'000	\$'000

Forecast Actual 2019-2020

Opening Balance as at 1 July 2019	225,061	57,809	2,679	285,549
Net Result		2,856		2,856
Other Comprehensive Income				-
Increase / Decrease in Asset Revaluation Surplus	-			-
Other Transfers Between Equity		(450)	450	-
Equity Balance as at 30 June 2020	225,061	60,215	3,129	288,405

Original Budget 2020-2021

Opening Balance as at 1 July 2020	225,061	60,215	3,129	288,405
Net Result		14,124		14,124
Other Comprehensive Income				-
Increase / Decrease in Asset Revaluation Surplus	-			-
Other Transfers Between Equity		1,040	(1,040)	-
Equity Balance as at 30 June 2021	225,061	75,379	2,089	302,529

Original Budget 2021-2022

Opening Balance as at 1 July 2021	225,061	75,379	2,089	302,529
Net Result		7,547		7,547
Other Comprehensive Income				-
Increase / Decrease in Asset Revaluation Surplus				-
Other Transfers Between Equity	678	(240)	240	678
Equity Balance as at 30 June 2022	225,739	82,686	2,329	310,754

Original Budget 2022-2023

Opening Balance as at 1 July 2022	225,739	82,686	2,329	310,754
Net Result		7,491		7,491
Other Comprehensive Income				-
Increase / Decrease in Asset Revaluation Surplus		-		-
Other Transfers Between Equity		(240)	240	-
Equity Balance as at 30 June 2023	225,739	89,937	2,569	318,245

2020-2021 Original Budget - Internal Restrictions on Cash

Reserve	Opening Balance	Transfers In	Levies	Transfers Out	Closing Balance
Environmental Levy Reserve	1,378,047	12,000	260,000		1,650,047
Land Purchase Reserve	455,000				455,000
Unspent Loan Reserve	1,283,592			1,283,592	0
Total	3,116,639	12,000	260,000	1,283,592	2,105,047

QTC Local Government Forecasting Model—Cook Shire Council
Statement of Comprehensive Income



All outputs are in thousands (\$'000) unless otherwise indicated

7 warnings identified—Whole of Council active

Control Panel

Line item	Annual result	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
	Jun-16A														
Income															
Revenue															
Operating revenue															
Net rates, levies and charges	6,565	6,758	7,055	6,889	7,407	7,717	8,035	8,410	8,825	9,309	9,823	10,367	10,944	11,557	12,207
Fees and charges	699	562	672	632	587	877	892	912	935	963	992	1,022	1,053	1,084	1,117
Rental income	307	349	353	399	475	469	477	488	500	515	531	547	563	580	597
Interest received	304	274	304	405	288	215	215	193	207	217	224	240	263	270	278
Sales revenue	905	1,148	5,085	4,160	640	588	598	612	627	646	665	685	706	727	749
Profit from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	122	116	297	213	235	119	121	124	127	131	135	139	143	147	152
Grants, subsidies, contributions and donations	9,039	14,222	10,509	35,948	52,283	34,238	34,464	34,759	35,094	35,507	35,932	36,370	36,821	37,285	37,763
Total operating revenue	17,941	23,429	24,274	48,646	61,915	44,223	44,802	45,497	46,316	47,288	48,301	49,369	50,492	51,650	52,862
Capital revenue															
Grants, subsidies, contributions and donations	48,107	33,932	35,973	4,852	8,271	23,615	16,423	16,128	6,241	9,034	10,829	6,763	5,568	6,817	6,440
Total revenue	66,048	57,361	60,247	53,498	70,186	67,838	61,225	61,625	52,557	56,322	59,130	56,131	56,059	58,467	59,302
Capital income															
Total capital income	504	219	240	5	25	-	-	-	-	-	-	-	-	-	-
Total income	66,552	57,580	60,487	53,503	70,211	67,838	61,225	61,625	52,557	56,322	59,130	56,131	56,059	58,467	59,302
Expenses															
Operating expenses															
Employee benefits	8,579	9,783	10,361	11,649	13,033	14,258	14,405	14,556	14,797	14,955	15,206	15,461	15,816	16,179	16,551
Materials and services	9,284	9,708	11,408	10,908	8,460	10,453	10,636	10,875	11,147	11,482	11,826	12,181	12,546	12,923	13,310
Finance costs	376	405	318	347	305	312	292	272	251	228	204	177	149	136	138
Depreciation and amortisation	8,894	10,008	10,329	10,662	10,466	10,716	10,906	10,991	10,348	10,249	10,338	10,445	10,511	10,613	10,722
Other expenses	-	-	-	39,618	35,023	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440
Total operating expenses	27,133	29,904	32,416	73,184	67,287	53,179	53,679	54,134	53,984	54,354	55,013	55,704	56,462	57,291	58,161
Capital expenses															
Total capital expenses	33,099	25,103	16,895	68	68	-	-	-	-	-	-	-	-	-	-
Total expenses	60,232	55,007	49,311	73,252	67,355	53,179	53,679	54,134	53,984	54,354	55,013	55,704	56,462	57,291	58,161
Net result	6,320	2,573	11,177	(19,749)	2,856	14,659	7,547	7,491	(1,427)	1,968	4,117	428	(402)	1,177	1,141
Tax equivalents															
Net result before tax equivalents	6,320	2,573	11,177	(19,749)	2,856	14,659	7,547	7,491	(1,427)	1,968	4,117	428	(402)	1,177	1,141
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	6,320	2,573	11,177	(19,749)	2,856	14,659	7,547	7,491	(1,427)	1,968	4,117	428	(402)	1,177	1,141
Other comprehensive income															



7 warnings identified—Whole of Council active

Control Panel

Line item	Annual result					Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
	Jun-16A	Jun-17A	Jun-18A	Jun-19A	Jun-20A										
Items that will not be reclassified to net result															
Increase (decrease) in asset revaluation surplus	3,550	6,282	(6,631)	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	3,550	6,282	(6,631)	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	9,870	8,855	4,546	(19,749)	2,856	14,659	7,547	7,491	(1,427)	1,968	4,117	428	(402)	1,177	1,141
Operating result															
Operating revenue	17,941	23,429	24,274	48,646	61,915	44,223	44,802	45,497	46,316	47,288	48,301	49,369	50,492	51,650	52,862
Operating expenses	27,133	29,904	32,416	73,184	67,287	53,179	53,679	54,134	53,984	54,354	55,013	55,704	56,462	57,291	58,161
Operating result	(9,192)	(6,475)	(8,141)	(24,538)	(5,372)	(8,956)	(8,877)	(8,637)	(7,668)	(7,066)	(6,712)	(6,335)	(5,970)	(5,640)	(5,299)



7 warnings identified—Whole of Council active

Control Panel

Line item	Annual result Jun-16A	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
Assets															
Current assets															
Cash and cash equivalents	18,643	15,414	22,114	19,022	14,723	12,927	12,545	13,731	14,273	14,879	15,783	17,853	18,289	18,427	20,764
Trade and other receivables	1,987	1,578	2,031	2,458	4,257	3,617	3,665	3,724	3,779	3,869	3,952	4,038	4,117	4,223	4,322
Inventories	483	424	491	468	520	520	520	520	520	520	520	520	520	520	520
Other current assets	74	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total current assets	21,187	17,426	24,636	21,948	19,500	17,064	16,730	17,975	18,572	19,268	20,254	22,411	22,927	23,170	25,606
Non-current assets															
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	290,208	298,485	295,673	291,047	292,674	307,828	315,451	321,423	319,100	320,066	322,861	320,768	319,519	320,479	319,202
Other non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current assets	290,208	298,485	295,673	291,047	292,674	307,828	315,451	321,423	319,100	320,066	322,861	320,768	319,519	320,479	319,202
Total assets	311,395	315,911	320,309	312,995	312,174	324,892	332,181	339,398	337,672	339,334	343,115	343,179	342,446	343,649	344,808
Liabilities															
Current liabilities															
Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables	1,133	1,130	1,237	1,527	1,606	547	553	558	566	574	583	593	605	621	635
Other payables	8,956	3,517	3,267	4,889	2,816	2,294	2,309	2,328	2,344	2,378	2,407	2,436	2,459	2,497	2,529
Trade and other payables	10,089	4,647	4,504	6,416	4,422	2,840	2,861	2,887	2,910	2,952	2,990	3,029	3,064	3,117	3,163
Borrowings	368	388	435	460	459	278	300	322	347	374	403	366	27	28	29
Provisions	893	996	892	986	986	1,007	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other current liabilities	-	1,392	972	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	11,350	7,423	6,803	7,862	5,867	4,126	4,161	4,209	4,258	4,326	4,392	4,395	4,091	4,146	4,193
Non-current liabilities															
Trade and other payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	4,794	4,406	4,657	4,208	3,749	3,570	3,271	2,948	2,601	2,227	1,825	1,458	1,431	1,403	1,373
Provisions	1,836	1,797	1,943	13,762	13,762	13,741	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748
Other non-current liabilities	153	165	242	248	248	248	248	248	248	248	248	248	248	248	248
Total non-current liabilities	6,783	6,368	6,842	18,218	17,759	17,559	17,267	16,944	16,597	16,223	15,821	15,454	15,427	15,399	15,369
Total liabilities	18,133	13,791	13,645	26,080	23,626	21,685	21,427	21,153	20,855	20,549	20,213	19,849	19,518	19,544	19,562
Net community assets	293,262	302,120	306,664	286,915	288,548	303,207	310,754	318,244	316,818	318,785	322,902	323,330	322,927	324,104	325,245
Community equity															
Asset revaluation surplus	225,409	231,693	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061
Retained surplus	67,853	70,427	81,603	61,854	63,487	78,146	85,693	93,183	91,757	93,724	97,841	98,269	97,866	99,043	100,184
Total community equity	293,262	302,120	306,664	286,915	288,548	303,207	310,754	318,244	316,818	318,785	322,902	323,330	322,927	324,104	325,245



7 warnings identified—Whole of Council active

Control Panel

Line item	Annual result														
	Jun-16A	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F

Reconciliation

Net community assets to community equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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7 warnings identified—Whole of Council active

Control Panel

Line item	Annual result														
	Jun-16A	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
Cash flows from operating activities															
Receipts from customers	8,692	10,409	12,446	11,440	10,030	9,436	9,618	10,024	10,479	11,003	11,568	12,163	12,796	13,457	14,166
Payments to suppliers and employees	(13,965)	(24,819)	(22,100)	(49,334)	(63,809)	(43,801)	(42,530)	(42,916)	(43,433)	(43,910)	(44,511)	(45,121)	(45,847)	(46,571)	(47,340)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	305	250	304	405	288	215	215	193	207	217	224	240	263	270	278
Rental income	307	349	353	399	475	476	477	487	499	514	529	545	562	578	596
Non-capital grants and contributions	9,102	14,222	10,509	35,948	52,283	34,736	34,445	34,735	35,075	35,465	35,897	36,334	36,792	37,239	37,724
Borrowing costs	(279)	(317)	(280)	(347)	(305)	(244)	(223)	(201)	(179)	(154)	(127)	(98)	(68)	(53)	(52)
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	4,162	94	1,232	(1,489)	(1,038)	818	2,002	2,321	2,648	3,135	3,581	4,063	4,497	4,920	5,371
Cash flows from investing activities															
Payments for property, plant and equipment	(41,215)	(35,810)	(31,384)	(6,256)	(11,880)	(25,870)	(18,529)	(16,962)	(8,025)	(11,216)	(13,132)	(8,352)	(9,263)	(11,572)	(9,445)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	1,009	522	580	225	225	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	48,160	32,313	35,973	4,852	8,818	23,615	16,423	16,128	6,241	9,034	10,829	6,763	5,568	6,817	6,440
Other cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	7,954	(2,975)	5,169	(1,179)	(2,837)	(2,255)	(2,105)	(835)	(1,784)	(2,182)	(2,303)	(1,589)	(3,695)	(4,755)	(3,005)
Cash flows from financing activities															
Proceeds from borrowings	-	-	670	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(353)	(348)	(371)	(424)	(424)	(359)	(278)	(300)	(322)	(347)	(374)	(403)	(366)	(27)	(28)
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(353)	(348)	299	(424)	(424)	(359)	(278)	(300)	(322)	(347)	(374)	(403)	(366)	(27)	(28)
Total cash flows															
Net increase in cash and cash equivalent held	11,763	(3,229)	6,700	(3,092)	(4,299)	(1,796)	(382)	1,186	542	606	904	2,071	436	137	2,337
Opening cash and cash equivalents	6,880	18,643	15,414	22,114	19,022	14,723	12,927	12,545	13,731	14,273	14,879	15,783	17,853	18,289	18,427
Closing cash and cash equivalents	18,643	15,414	22,114	19,022	14,723	12,927	12,545	13,731	14,273	14,879	15,783	17,853	18,289	18,427	20,764
Reconciliation															
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

QTC Local Government Forecasting Model—Cook Shire Council
Statement of Changes in Equity



All outputs are in thousands (\$'000) unless otherwise indicated

7 warnings identified—Whole of Council active

Control Panel

1. Select Scenario: Base case

2. Whole of Council or Business Units?

 Whole of Council

 Selected Business Units

3. Select Business Units

 Whole of Council

 [Inactive BU] 4

 [Inactive BU] 2

 [Inactive BU] 5

 [Inactive BU] 3

 [Inactive BU] 6

4. Normalise Results

 Use median cash balance for ratios

 Normalise for selected grant program

NDRRA—operating

5. Print

[Print Summary](#)

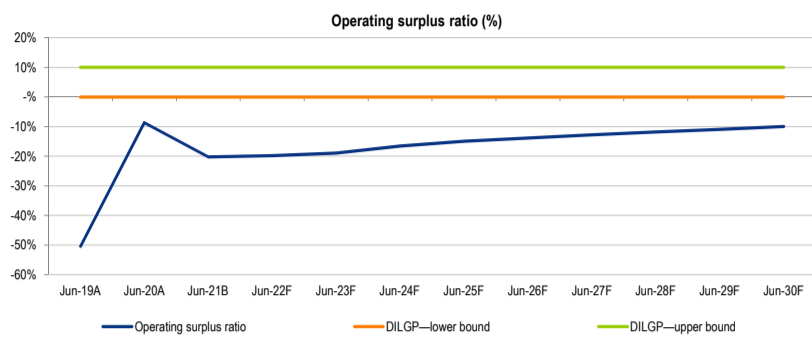
Line item	Annual result														
	Jun-16A	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
Asset revaluation surplus															
Opening balance						225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						-	-	-	-	-	-	-	-	-	-
Internal payments made						na	na	na	na	na	na	na	na	na	na
Closing balance					225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061	225,061
Retained surplus															
Opening balance						63,487	78,146	85,693	93,183	91,757	93,724	97,841	98,269	97,866	99,043
Net result						14,659	7,547	7,491	(1,427)	1,968	4,117	428	(402)	1,177	1,141
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					63,487	78,146	85,693	93,183	91,757	93,724	97,841	98,269	97,866	99,043	100,184
Total															
Opening balance						288,548	303,207	310,754	318,244	316,818	318,785	322,902	323,330	322,927	324,104
Net result						14,659	7,547	7,491	(1,427)	1,968	4,117	428	(402)	1,177	1,141
Increase in asset revaluation surplus						-	-	-	-	-	-	-	-	-	-
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					288,548	303,207	310,754	318,244	316,818	318,785	322,902	323,330	322,927	324,104	325,245



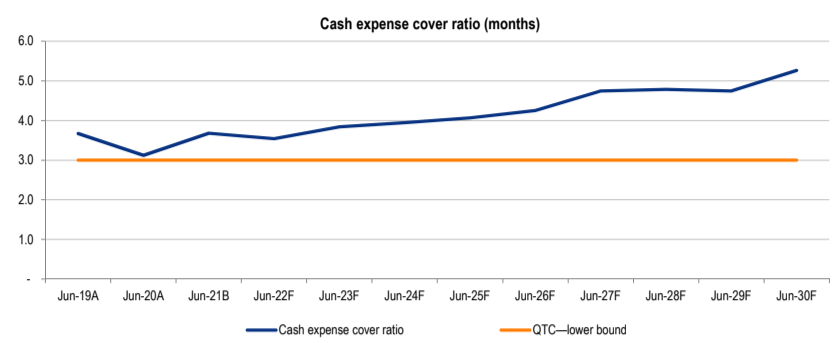
7 warnings identified—Whole of Council active

Control Panel

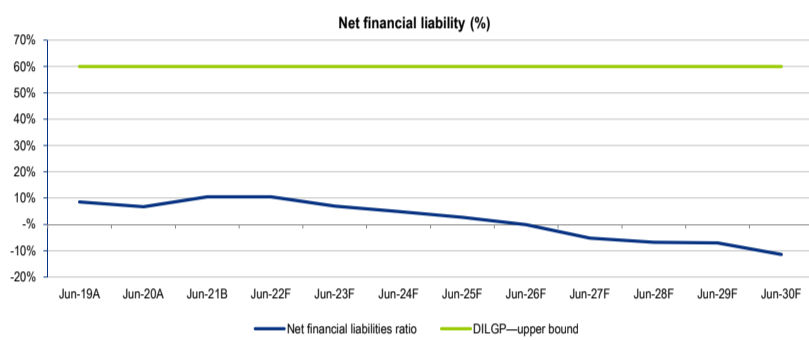
Operating Performance



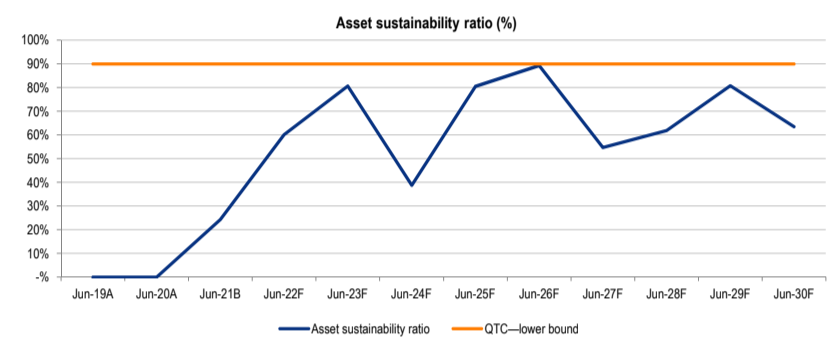
Liquidity



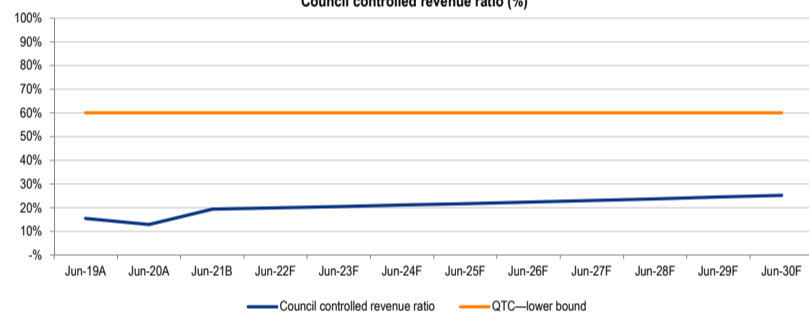
Fiscal Flexibility



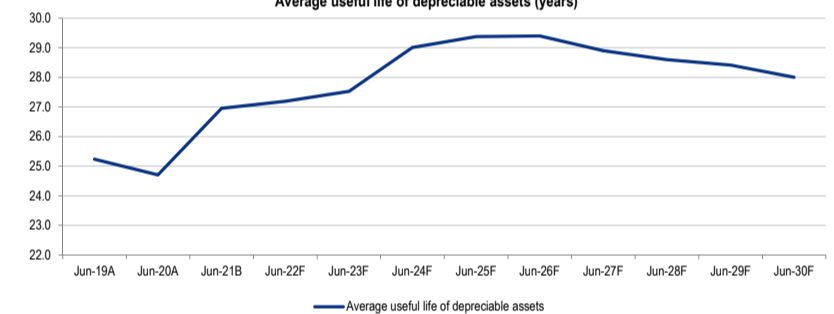
Asset Sustainability



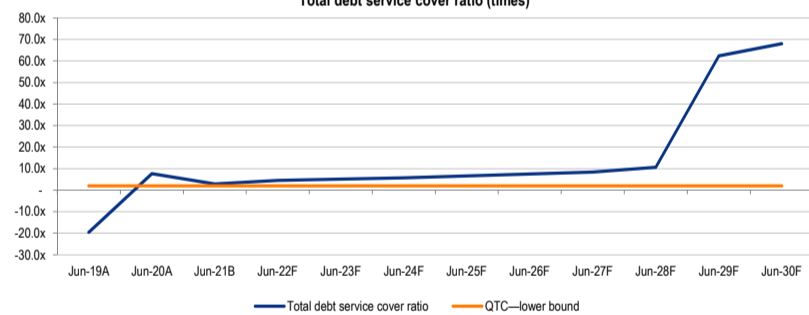
Council controlled revenue ratio (%)



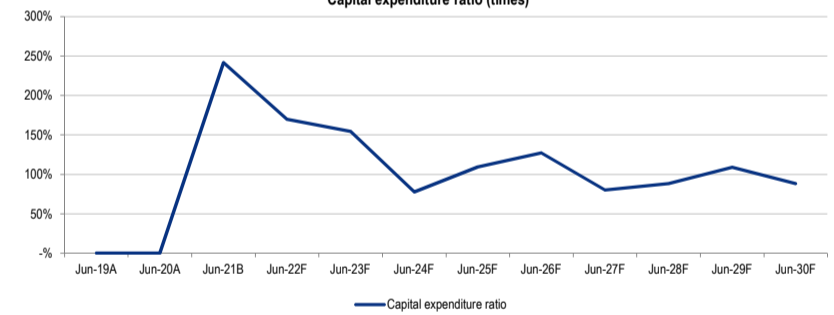
Average useful life of depreciable assets (years)



Total debt service cover ratio (times)



Capital expenditure ratio (times)



Key financial sustainability metrics	Target	Actual					Budget	Forecast									
		Jun-16A	Jun-17A	Jun-18A	Jun-19A	Jun-20A	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	
Operating surplus ratio	0% to 10%	-51.2%	-27.6%	-33.5%	-50.4%	-8.7%	-20.3%	-19.8%	-19.0%	-16.6%	-14.9%	-13.9%	-12.8%	-11.8%	-10.9%	-10.0%	
Cash expense cover ratio	> 3 months	12.5	9.4	12.2	3.7	3.1	3.7	3.5	3.8	3.9	4.1	4.3	4.7	4.8	4.7	5.3	
Asset sustainability ratio	> 90%	-%	-%	-%	-%	-%	24.3%	60.1%	80.6%	38.7%	80.5%	89.3%	54.6%	61.8%	80.7%	63.4%	
Average useful life of depreciable assets		28.6	26.7	26.4	25.2	24.7	27.0	27.2	27.5	29.0	29.4	29.4	28.9	28.6	28.4	28.0	
Net financial liabilities ratio	<= 60%	-17.0%	-15.5%	-45.3%	8.5%	6.7%	10.4%	10.5%	7.0%	4.9%	2.7%	-0.1%	-5.2%	-6.7%	-7.0%	-11.4%	
Council controlled revenue ratio	> 60%	40.5%	31.2%	31.8%	15.5%	12.9%	19.4%	19.9%	20.5%	21.1%	21.7%	22.4%	23.1%	23.8%	24.5%	25.2%	
Total debt service cover ratio	> 2 times	-	5.8x	3.8x	-19.6x	7.6x	2.9x	4.5x	5.1x	5.7x	6.7x	7.5x	8.4x	10.6x	62.4x	68.0x	
Capital expenditure ratio		na	na	na	na	na	2.4x	1.7x	1.5x	0.8x	1.1x	1.3x	0.8x	0.9x	1.1x	0.9x	



Cook Shire COUNCIL

REVENUE STATEMENT

FOR THE 2020/2021 FINANCIAL YEAR

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REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

1.0 INTRODUCTION

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

2.0 RESOLUTIONS AND LEGISLATIVE REQUIREMENTS

2.1 Revenue Statement 2020/2021

Council Resolution: 2020/ - Revenue Statement

2.2 Policy Resolutions

Council Resolution: 2020/142 - Allowing Discount on Late Rates Payment Policy

Council Resolution: 2020/141 - Concession for Concealed Leaks Policy

Council Resolution: 2020/138 - Council Pensioner Rebate Subsidy Scheme Policy

Council Resolution: 2020/137 - Debt Policy

Council Resolution: 2020/136 - Debt Recovery Policy

Council Resolution: 2020/144 - Environmental Levy Policy

Council Resolution: 2020/143 - Home Dialysis Policy

Council Resolution: 2020/135 - Investment Policy

Council Resolution: 2020/139 - Rates Relief for Charitable Organisations Policy

Council Resolution: 2020/140 - Rates Relief for Residential Ratepayers Policy

Council Resolution: 2020/134 - Revenue Policy

2.3 Rates and Charges Resolutions

Council Resolution: 2020/ - Differential General Rates

For the purposes of calculating Differential General Rates refer to:

- Differential General Rates Category in section 5.1.
- Differential General Rates 2020/2021 in section 5.2.
- Land Use Code Schedules in section 5.3.

Council Resolution: 2020/ - Water Charges

For the purposes of calculating Water charges refer to the Water Access and Consumption Charge Table in section 6.1.

Council Resolution: 2020/ - Wastewater Charges

For the purposes of calculating wastewater charges refer to the Wastewater Unit Table in section 6.2.1.

Council Resolution: 2020/ - Waste Collection Charges

For the purpose of calculating Waste Management charges refer to the Waste Collection Utility Charge Tables in section 6.3.3.

Council Resolution: 2020/ - Cameron Creek Rural Electrification Scheme Charge

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

For the purposes of calculating Cameron Creek Rural Electrification Scheme Charges refer to Cameron Creek Rural Electrification Scheme Charge Table in section 7.1.

Council Resolution: 2020/ - Rural Fire Brigade Charges

For the purposes of calculating Rural Fire Brigade Charges refer to the Rural Fire Brigade Charge Table in section 7.2.

Council Resolution: 2020/ - Environmental Levy

For the purposes of calculating Environmental Levy Charges refer to the Environmental Levy Charge Table in section 8.2.

Council Resolution: 2020/ - Waste Operations Levy

For the purposes of calculating Waste Operation Charges refer to the Waste Operations Levy Charge Table in section 6.3.2.

2.4 Other Revenue Statement Resolutions

Council Resolution: 2020/ - Differential Rate Categories

For the purposes of Identifying the Rating Category to which each parcel of rateable land belongs refer to section 4.4.

Council Resolution: 2020/ - Objection to Rates Category

For the purposes of Objecting to the Rating Category refer to section 4.5.

Council Resolution: 2020/ – Pensioner Remission Subsidy

For the purposes of applying pensioner concession refer to section 18.2.6.

Council Resolution: 2020/ - Issue of Notices

For the purposes of setting issue dates for notices refer to section 12.

Council Resolution: 2020/ - Due Date

For the purposes of setting due dates for notices refer to section 13.

Council Resolution: 2020/ - Discount on Rates

For the purposes of allowing discount on General Rates refer to section 14.

Council Resolution: 2020/ - Interest on Overdue Rates and Charges

For the purposes of charging interest on overdue Rates and Charges refer to section 15.

Council Resolution: 2020/ Rates and Charges Adjustments

For the purposes of raising supplementary rate notices refer to section 20.2.

2.5 Maps

For the purpose of making, levying and imposing Rates and Charges the areas listed below are clearly defined in the maps available on the Council website www.cook.qld.gov.au or from Council office at 10 Furneaux Street, Cooktown.

- Rural Electrification Schemes
 - Cameron Creek Road
- Townships
 - Ayton
 - Coen
 - Cooktown
 - Lakeland
 - Laura
 - Marton

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

- Portland Roads
- Rossville
- Water Areas
 - Coen
 - Cooktown
 - Lakeland
 - Laura
- Wastewater Areas
 - Coen
 - Cooktown
 - Laura
- Kerbside Collection Areas
 - Ayton and Bloomfield
 - Coen
 - Cooktown and Marton
 - Lakeland
 - Laura
 - Oaky Creek, Poison Creek & Endeavour Valley Road
 - Rossville and Helenvale
- Fire Areas
 - Cook Shire E Class
 - Bloomfield Rural Fire Brigade
 - Cooktown & Environs Fire Brigade Area
 - Marton Rural Fire Brigade
 - Rossville Rural Fire Brigade
 - Poison Creek Rural Fire Brigade

2.6 Budget Document Resolutions

Council Resolution: 2020/114 - Fees and Charges Register

Council Resolution: 2020/ - Statement of Estimated Financial Position

Council Resolution: 2020/ - Adoption of Budget – Documents included are:

- Statements of Financial Position
- Statements of Cash Flow
- Statements of Income and Expenditure
- Statements of Changes in Equity
- Long-Term Financial Forecast
- Revenue Statement
- Revenue Policy – Resolution adopted 19th June 2020
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

2.7 Other Legislative Requirements

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

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

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

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

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

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

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

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

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



Endeavour River Boat Ramp

3.0 DEFINITIONS

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

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

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

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

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

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

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

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

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

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

Parcel –

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

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

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

UCV – Unimproved Capital Value

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

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

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

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

4.0 DIFFERENTIAL GENERAL RATES

4.1 Differential General Rates – General Comments

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

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

Differential General Rates will be levied on all rateable land in the shire in accordance with Sections 92-94 of the *Local Government Act 2009* and Sections 80 & 81 of the *Local Government Regulation 2012*. In Council's opinion, differential general rating enables there to be more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system, where rates were levied at a single rate in the dollar on all rateable land.

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

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

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

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

What your General (Land) Rates Contribute to:

General Rates contribute to the following works, amenities and services:

Road Works

Construction of New Roads, Maintenance of Gravel Roads, Sealing of Roads, Bridge Constructions, Mowing Road Reserves, Road Drainage, Pathways and Drainage maintenance.

Roadside/Street Furniture

Street/Road Side Signage, Seats/Benches and Rubbish Bins.

Street Lighting

Maintenance/New lighting and Lighting for safety.

Building and Planning Services

Advice/Control

Parks and Gardens

Maintenance, Tree planting, Beautification, Barbeques, Park Furniture, Shelters and Playground Equipment.

Environment Program

Environmental Monitoring/Licensing and Education.

Public Order and Safety

(Local Laws & Licensing)

Public Health Program

Mosquito Control, Weed Control, Dog Control, Vermin Control and Community Health Promotion.

Community Facilities (Halls etc.)

Maintenance Programs

Libraries & Art Galleries

Childcare

Airports

Sport and Recreation Facilities

Public Toilets

Community Services Programs

General Drainage

4.2 Calculation of Levies - Provisions

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

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

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

4.3 Minimum General Rates

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

The minimum general rate is levied to:

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

4.4 Identifying the Rate Category

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

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Land Use Codes (LUC) provided in section 5.3 are for guidance only and do not limit the Chief Executive Officer's discretion to identify the rating category to which each parcel of rateable land in the local government area belongs.

4.5 Objection to Rate Category

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

- (a) If an owner considers that as at the date of the issue of the Notice, the Land should, having regard to the criteria adopted by Council, have been included in another of the Categories listed in the Council's Revenue Statement or information sheet accompanying this Rates Notice, the owner may object against the categorisation of the land by posting to or lodging a Notice of Objection, on the prescribed form, within thirty (30) days of the date of issue of the Rates Notice.
- (b) The Form, "Notice of Objection" is available on the Council's website www.cook.qld.gov.au or at Council's Offices at 10 Furneaux Street, Cooktown.
- (c) The only grounds for objecting is that the owner considers the land should belong to a different rating category.
- (d) Lodging of a Notice of Objection with Council shall not in the meantime interfere with or affect the levy and recovery of the Rates referred to in the Rates Notice.
- (e) If, because of the Notice of Objection, the rating category for the land is changed, an adjustment of the amount of Rates levied or, as the case may be, the amount of Rates paid shall be made.

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

- The descriptions of each rating category as outlined within this statement and existing as at 1 July 2020;
- The land use codes as adopted by the Department of Natural Resources, Mines and Energy for formulating Local Authority valuations.

4.6 Limiting the Increase in Rates and Charges

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2020/2021 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

5.0 RATES AND CHARGES

5.1 Differential General Rates Categories

In accordance with section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised and the description of those categories are as set out in the first and second columns of Table 1 - Differential General Rates Categories for 2020/2021.

Table 1 – Differential General Rates Categories for 2020/2021	
Category	Description
Rural Townships	
1	Land used, or capable of being used, in whole or in part for residential purposes that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads and Rossville with a Rateable Valuation from \$1 - \$130,000.
2	Land used, or capable of being used, in whole or in part for residential purposes that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads and Rossville with a Rateable Valuation from \$130,001 - \$190,000.
3	Land used, or capable of being used, in whole or in part for residential purposes that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Roads and Rossville with a Rateable Valuation > \$190,000.
Outside Townships	
4	Land used, or capable of being used, in whole or in part for residential purposes that is located outside of the defined areas of all townships with a Rateable Valuation from \$1 - \$113,000.
5	Land used, or capable of being used, in whole or in part for residential purposes that is located outside of the defined areas of all townships with a Rateable Valuation from \$113,001 - \$190,000.
6	Land used, or capable of being used, in whole or in part for residential purposes that is located outside of the defined areas of all townships with a Rateable Valuation > \$190,000.
Cooktown & Environs	
7	Land that is used, or capable of being used, in whole or in part for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$1 - \$113,000.
8	Land that is used, or capable of being used, in whole or in part for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$113,001 - \$248,000.
9	Land that is used, or capable of being used, in whole or in part for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$248,001 - \$496,000.
10	Land that is used, or capable of being used, in whole or in part for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation > \$496,000.
Multi-Unit Dwellings	
11	Land used, or capable of being used, in whole or in part for multi-unit dwellings (flats or units) and comprised of 2 or more individual residential accommodation units, not a strata title unit and that land is for a residential purpose and is located in the defined area of Cooktown and Environs.
12	Land used, or capable of being used, in whole or in part for multi-unit dwellings (flats or units) and comprised of 2 or more individual residential accommodation units, not a strata title unit and that land is for a residential purpose and is located in other areas.
Workers Accommodation *	
13	Land used, or capable of being used, in whole or in part for Workers Accommodation, with 25 - 50 accommodation units.
14	Land used, or capable of being used, in whole or in part for Workers Accommodation, with 51 - 100 accommodation units.
15	Land used, or capable of being used, in whole or in part for Workers Accommodation, with 101 - 200 accommodation units.
16	Land used, or capable of being used, in whole or in part for Workers Accommodation, with >200 accommodation units.
Commercial	
17	Land used, or capable of being used, in whole or in part for a single shop or office and is located in the defined area of Cooktown and Environs.

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Table 1 – Differential Rating Categories cont.	
Category	Description
Commercial cont.	
18	Land used, or capable of being used, in whole or in part for a single shop or office and is located outside the defined area of Cooktown and Environs.
Commercial with >15 On-Site Car Parks	
19	Land used, or capable of being used, in whole or in part for a larger commercial centre, such as a department store, supermarket and/or a number of specialty shops or offices with >15 on-site car parking spaces.
Multiple Commercial Units	
20	Land used, or capable of being used, in whole or in part for multiple commercial purposes, other than where land is included in another category.
Public Accommodation	
21	Land used, or capable of being used, in whole or in part for public accommodation such as Caravan Parks, Hotels, Motels and Guest Houses and is located in the defined area of Cooktown and Environs.
22	Land used, or capable of being used, in whole or in part for public accommodation such as Caravan Parks, Hotels, Motels and Guest Houses and is located outside the defined area of Cooktown and Environs.
Light Industry	
23	Land used, or capable of being used, in whole or in part, for general or light industrial purposes, including storage sheds and is located in the defined area of Cooktown and Environs.
24	Land used, or capable of being used, in whole or in part, for general or light industrial purposes, including storage sheds and is located outside the defined area of Cooktown and Environs.
Transport and Service Stations	
25	Land used, or capable of being used, in whole or in part for and incidental to transport operation, freight companies, batching plant, stockpiling, hazardous industries, retail or wholesale fuel distribution and is located in the defined area of Cooktown and Environs.
26	Land used, or capable of being used, in whole or in part for and incidental to transport operation, freight companies, batching plant, stockpiling, hazardous industries, retail or wholesale fuel distribution and is located outside the defined area of Cooktown and Environs.
Quarries	
27	Land used, or capable of being used, in whole or in part, for the extraction of dimension stone, rock, riprap, sand, gravel or slate.
Extractive Industry **	
28	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 0 – 50 workers and/or contractors and < \$12,500 UCV.
29	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 0 – 50 workers and/or contractors and ≥ \$12,500 UCV.
30	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 51 – 100 workers and/or contractors.
31	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 101 – 200 workers and/or contractors.
32	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 201 – 500 workers and/or contractors.
33	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 501 – 1000 workers and/or contractors.
34	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 1001 - 1500 workers and/or contractors.
35	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 1501 or more workers and/or contractors.
Primary Production	
41	Land used, or capable of being used, in whole or in part, for rural grazing purposes which is < 1000 Ha.
42	Land used, or capable of being used, in whole or in part, for rural grazing purposes which is ≥ 1000 Ha.
43	Land used, or capable of being used, in whole or in part, for Agricultural purposes.

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Table 1 – Differential Rating Categories cont.	
Category	Description
Electricity Generation/Telecommunication/Radio Transformer	
44	Land used, or capable of being used, in whole or in part, for either electricity generation of less than 5MW or as an electricity, telecommunication or radio transformer site.
45	Land used, or capable of being used, in whole or in part, for either electricity generation of 5MW – 15MW or as electricity, telecommunication or radio transformer site.
46	Land used, or capable of being used, in whole or in part, for either electricity generation of 16MW – 50MW or as electricity, telecommunication or radio transformer site.
47	Land used, or capable of being used, in whole or in part, for either electricity generation of 51MW – 200MW or as electricity, telecommunication or radio transformer site.
48	Land used, or capable of being used, in whole or in part, for either electricity generation of >200MW or as electricity, telecommunication or radio transformer site.
Permanent Pump Site	
49	Land used, in whole or in part, for a permanent pump site for private residential supply only.
Other Rating Categories	
50	Land not included in any other category.

*** For categories 13 – 16 the following applies:**

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

**** For categories 28-40 the following applies:**

- Council may have regard to employment numbers sourced from the Department of Natural Resources, Mines and Energy as at 30 September 2019.



Old Building at Lakeland

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

5.2 Differential General Rates

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category, and pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category are as set out in Table 2 - Differential General Rates for 2020/2021.

Rating Category	Description	Minimum Differential General Rate	Cent in the Dollar
1	Rural Townships - \$1 - \$130,000	\$994	0.008114
2	Rural Townships - \$130,001 - \$190,000	\$1,071	0.007406
3	Rural Townships - > \$190,000	\$1,432	0.006004
4	Outside Townships - \$1 - \$113,000	\$1,000	0.010755
5	Outside Townships - \$113,001 - \$190,000	\$1,240	0.010050
6	Outside Townships - > \$190,000	\$1,929	0.009441
7	Cooktown and Environs - \$1 - \$113,000	\$1,065	0.012770
8	Cooktown and Environs - \$113,001 - \$248,000	\$1,503	0.012793
9	Cooktown and Environs - \$248,001 - \$496,000	\$3,267	0.011988
10	Cooktown and Environs - > \$496,000	\$8,763	0.011910
11	Multi-Unit Dwellings – Cooktown and Environs	\$1,118	0.013433
12	Multi-Unit Dwellings – All other areas	\$1,050	0.011293
13	Workers Accommodation - 25 – 50 units	\$4,125	0.010243
14	Workers Accommodation - 51 – 100 units	\$8,250	0.010243
15	Workers Accommodation - 101 – 200 units	\$16,500	0.010243
16	Workers Accommodation - >200 units	\$33,000	0.010243
17	Commercial – Cooktown and Environs	\$1,038	0.014452
18	Commercial – All other areas	\$1,038	0.008114
19	Commercial with >15 On-site Car Parks	\$2,500	0.016620
20	Multiple Commercial Units	\$1,200	0.015175
21	Public Accommodation - Caravan Parks, Hotels and Motels – Cooktown and Environs	\$1,038	0.014452
22	Public Accommodation - Caravan Parks, Hotels and Motels – All other areas	\$1,038	0.010755
23	Light Industry – Cooktown and Environs	\$1,038	0.014452
24	Light Industry – All other areas	\$1,038	0.008114
25	Transport and Service Stations – Cooktown and Environs	\$1,069	0.014886
26	Transport and Service Stations – All other areas	\$1,069	0.011078
27	Extractive Industry - Quarries	\$493	0.050201
28	Extractive Industry - 0 – 50 workers and < \$12,500 UCV	\$514	0.048665
29	Extractive Industry - 0 – 50 workers and ≥ \$12,500 UCV	\$514	0.054655
30	Extractive Industry - 51 – 100 workers	\$16,500	0.054655
31	Extractive Industry - 101 – 200 workers	\$33,000	0.054655
32	Extractive Industry - 201 – 500 workers	\$66,000	0.054655
33	Extractive Industry - 501 – 1000 workers	\$165,000	0.054655
34	Extractive Industry - 1001 - 1500 workers	\$330,000	0.054655
35	Extractive Industry - 1501 or more workers	\$495,000	0.054655
36	Primary Production - Rural Grazing <1000 Ha	\$1,020	0.009452
37	Primary Production - Rural Grazing ≥ 1000Ha	\$1,020	0.009452
38	Primary Production - Agriculture	\$1,020	0.009452
39	Electricity generation - < 5MW or electricity, telecommunication or radio transformer site	\$1,080	0.015322
40	Electricity generation – 5MW – 15MW or electricity, telecommunication or radio transformer site	\$1,955	0.015322
41	Electricity generation – 16MW – 50MW or electricity, telecommunication or radio transformer site	\$6,256	0.015322

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Table 2 - Differential General Rates for 2020/2021 Cont.

Rating Category	Description	Minimum Differential General Rate	Cent in the Dollar
42	Electricity generation – 51MW - 200MW or electricity, telecommunication or radio transformer site	\$19,940	0.015322
43	Electricity generation – > 200MW or electricity, telecommunication or radio transformer site	\$78,589	0.015322
44	Permanent Pump Site	\$432	0.013864
45	Land not included in any other category	\$1,005	0.015419

5.3 Land Use Codes (LUC)

LAND USE CODES

- 01 Vacant urban land;
- 02 Residential, single unit dwelling;
- 03 Multiple dwelling (Flats);
- 04 Large vacant urban land;
- 05 Large homesites – dwelling;
- 06 Outbuildings;
- 07 Guest House/Private Hotel;
- 08 Building Units; (Commercial or Industrial purposes only);
- 09 Group Titles; (Commercial or Industrial purposes only);
- 10 Combined Multi Dwelling & Shop;
- 11 Shop - Single;
- 12 Shops - Shopping group (more than 6 shops);
- 13 Shopping group (2 to 6 shops);
- 16 Drive In Shopping Centre;
- 17 Restaurant;
- 18 Special Tourist Attraction;
- 19 Walkway;
- 20 Marina;
- 21 Residential Institution (non-medical care);
- 22 Car Park;
- 23 Retail Warehouse;
- 24 Sales Area Outdoor;
- 25 Professional Offices;
- 26 Funeral Parlours;
- 27 Hospitals; Convalescent Homes (Medical Care) (Private);
- 28 Warehouses and Bulk Stores;
- 29 Transport Terminal – Airports;
- 30 Service Station;
- 31 Oil Depot and Refinery;
- 32 Wharves;
- 33 Builders Yard/Contractors Yard;
- 34 Cold Stores - Ice works;
- 35 General Industry;
- 36 Light Industry;
- 37 Noxious/Offensive Industry;
- 38 Advertising - Hoarding;
- 39 Harbour Industries;
- 40 Extractive;
- 41 Child Care;
- 42 Hotel/Tavern;
- 43 Motel;
- 44 Nurseries;
- 45 Theatres and Cinemas;
- 46 Drive-In Theatre;
- 47 Licensed Clubs;

Land Use Codes Cont.

- 48 Sports Clubs/Facilities;
- 49 Caravan Parks;
- 50 Other Clubs; Non-Business;
- 51 Religious;
- 52 Cemeteries (including Crematoria);
- 55 Library;
- 56 Showgrounds/Racecourses/Airfields;
- 58 Educational - including Kindergartens;
- 60 Sheep Grazing - Dry;
- 61 Sheep Breeding;
- 64 Cattle Grazing - Breeding;
- 65 Cattle Breeding and Fattening;
- 66 Cattle Fattening;
- 67 Goats;
- 68 Milk - Quota;
- 69 Milk - No Quota;
- 70 Cream;
- 71 Oil Seeds;
- 72 Refer to Section 25 of Valuation Act 1944;
- 73 Grains;
- 74 Turf Farms;
- 75 Sugar Cane;
- 76 Tobacco;
- 77 Cotton;
- 78 Rice;
- 79 Orchards;
- 80 Tropical Fruits;
- 81 Pineapples;
- 82 Vineyards;
- 83 Small Crops and Fodder Irrigated;
- 84 Small Crops Fodder Non-irrigated;
- 85 Pigs;
- 86 Horses;
- 87 Poultry;
- 88 Forestry and Logs;
- 89 Animals Special;
- 91 Transformers;
- 92 Defence Force establishments;
- 93 Peanuts
- 94 Vacant Rural Land;
- 95 Reservoir, Dam, Bores (used for the purpose of a permanent pump site being for private residential supply only.)
- 96 Public Hospital;
- 97 Welfare Homes/Institutions;
- 99 Community Protection Centre

6.0 UTILITY CHARGES

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

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

6.1 Water Charges

Water Charges shall be made for the purpose of supplying water for the 2020/2021 financial year on the following basis.

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

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

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

Service Charges

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

Consumption Charges

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

WATER SERVICE AND CONSUMPTION CHARGE TABLE		
Water Charge Description	Annual Water Service Charge	Water Consumption Cost per Kilolitre
Vacant land	\$764	\$ 0.00
20mm meter connection	\$490	\$ 1.85
25mm meter connection	\$766	\$ 1.85
32mm meter connection	\$1,254	\$ 1.85
40mm meter connection	\$1,960	\$ 1.85
50mm meter connection	\$3,063	\$ 1.85
80mm meter connection	\$7,840	\$ 1.85
100mm meter connection	\$12,250	\$ 1.85

All Benefited Water Areas

- (i) In respect of newly subdivided vacant parcels of land, water service charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Registry Office or from the date of connection of water to the subject land, whichever date shall be the earlier.

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

- (ii) In respect of additional water meters connected during the year, water service charges shall be levied proportionately for the unexpired part of the year from the date the water meter is connected to the Council's water reticulation system.

6.1.1 Averaging / Estimating Consumption Charges

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

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

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

Average water consumption shall be calculated using the last same period three (3) normal water consumption totals for the land as per section 2.1 of the Revenue Policy.

6.1.2 Home Dialysis Concession

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

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

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



Lakeland State School Blitz Banner

6.2 Wastewater

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

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

Land within the defined wastewater areas shall be levied a wastewater charge based on a unit allocation scheme whereby all parcels in the various wastewater areas are allocated a certain number of wastewater units.

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

Wastewater charges shall be levied for the cost of supplying a service for the removal of wastewater, for the 2020/2021 financial year on the following basis:

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

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

ALL BENEFITTED WASTEWATER AREAS

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



Jarramal Rock Art View from Campsite at Laura

6.2.1 Wastewater Unit Tables

Coen Wastewater Unit Table	Coen	
	Units	Charge (\$131 x no. of units)
Accommodation: per room / site without facilities	2	\$262
Accommodation: per room / site with facilities	3	\$393
Ambulance / Fire Station	8	\$1,048
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,310
Barracks	8	\$1,048
Caravan Park Kiosk and/or Office	3	\$393
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$524
Clubs (Not for Profit): Licensed	10	\$1,310
Clubs (Not for Profit): Unlicensed	4	\$524
Court House / Government Offices / Police Station / Service Station	14	\$1,834
Day Care Centre / Kindergarten	12	\$1,572
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,310
Doctor or Dental Surgery or similar: more than 2 rooms	14	\$1,834
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not)	8	\$1,048
Fuel Depot / Fuel Storage Facility	6	\$786
Library	6	\$786
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	20	\$2,620
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$3,930
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,048
Professional Office / Room in an existing dwelling (Centre Zone)	10	\$1,310
Racecourse	6	\$786
Relatives Apartment – Planning Approval required	8	\$1,048
Restaurant	20	\$2,620
Schools: up to 2 rooms	12	\$1,572
Schools: 3 – 5 rooms	24	\$3,144
Schools: 6 – 10 rooms	48	\$6,288
Schools: 11 – 20 rooms	64	\$8,384
Storage Shed	4	\$524
Tourist Attraction	6	\$786
Vacant	8	\$1,048
Welfare Home: per unit	8	\$1,048

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Laura Wastewater Unit Table	Laura	
	Units	Charge (\$74 x no. of units)
Accommodation: per room / site without facilities	1	\$74
Accommodation: per room / site with facilities	2	\$148
Ambulance / Fire Station	4	\$296
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$740
Barracks	8	\$592
Caravan Park Kiosk and/or Office	2	\$148
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$296
Clubs (Not for Profit): Unlicensed	4	\$296
Court House / Government Offices / Police Station / Service Station	14	\$1,036
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$740
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not)	8	\$592
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	10	\$740
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	15	\$1,110
Racecourse	6	\$444
Restaurant	10	\$740
Schools: up to 2 rooms	12	\$888
Schools: 3 – 5 rooms	24	\$1,776
Tourist Attraction	6	\$444
Vacant	8	\$592

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Cooktown Wastewater Unit Table	Cooktown	
	Units	Charge (\$149 x no. of units)
Accommodation: per room / site without facilities	2	\$298
Accommodation: per room / site with facilities	3	\$447
Ambulance / Fire Station	6	\$894
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,490
Barracks	6	\$894
Business/Shopping Complex (without restaurant): 1 st Business/Shop	10	\$1,490
Business/Shopping Complex (with restaurant): 1 st Business/Shop	14	\$2,086
Business/Shopping Complex: each additional Business/Shop	4	\$596
Caravan Park Kiosk and/or Office	3	\$447
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$596
Clubs (Not for Profit): Licensed	10	\$1,490
Clubs (Not for Profit): Unlicensed	4	\$596
Court House / Government Offices / Police Station / Service Station	14	\$2,086
Day Care Centre / Kindergarten	12	\$1,788
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,490
Doctor or Dental Surgery or similar: more than 2 rooms	14	\$2,086
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not) excluding Strata Titled Units	6	\$894
Event Centre	20	\$2,980
Fuel Depot / Fuel Storage Facility	6	\$894
Hospital	70	\$10,430
Library	6	\$894
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	20	\$2,980
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$4,470
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,192
Professional Office / Room in an existing dwelling (Centre Zone)	10	\$1,490
Racecourse	6	\$894
Relatives Apartment – Planning Approval required	6	\$894
Restaurant	20	\$2,980
Schools: Boarding	54	\$8,046
Schools: up to 2 rooms	12	\$1,788
Schools: 3 – 5 rooms	24	\$3,576
Schools: 6 – 10 rooms	48	\$7,152
Schools: 11 – 20 rooms	64	\$9,536
Schools: over 20 rooms	128	\$19,072
Storage Shed	4	\$596
Strata Titled Unit: each residential unit	6	\$894
Strata Titled Unit: each commercial unit	10	\$1,490
Tourist Attraction	6	\$894
Vacant	6	\$894
Welfare Home: per unit	8	\$1,192



Cycle/Footpath at Two Mile Creek Bridge Construction

6.3 Waste Management

6.3.1 Waste Levy – Annual Government Payment

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

The Queensland Government has made a commitment that the introduction of the waste levy will have no direct impact on households.

The annual payment to Cook Shire Council for the 2020/2021 financial year will be made by 30th June 2020 as a lump sum of \$107,268, to contribute towards the levy cost Council incurs for the disposal of residential refuse to landfill.

6.3.2 Waste Operations Levy

That pursuant to the Local Government Act 2009, section 92 and the Local Government Regulations 2012, section 99, Council has resolved to raise and levy a separate charge.

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

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

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

Waste Operations Levy	Annual Charge
Per parcel of land	\$30

6.3.3 Kerbside Collection Charges

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

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

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

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

Maps showing the Kerbside Collection Areas are available on the Council website, www.cook.qld.gov.au or from Customer Service at the Council office at 10 Furneaux Street, Cooktown.

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

COEN

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2020/2021 financial year is for a weekly collection service and charges are applied in accordance with the following tables.

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

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

and calculated proportionately for the unexpired part of the year.

Waste Collection Utility Charges - Coen		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$460

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

10001485 – Coen Primary School 3 x residential buildings	3 x 240 litre bins	\$1,380
10001501 – Coen Police Service 3 x residential buildings	3 x 240 litre bins	\$1,380

COOKTOWN, LAKELAND, LAURA & MARTON

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2020/2021 financial year is for a weekly collection service and charges are applied in accordance with the following table.

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

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

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

Waste Collection Utility Charges – Cooktown, Lakeland, Laura & Marton		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$460
	1 x 120 litre bin	\$230

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

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

An annual kerbside collection for residential properties, for the purpose of removal and disposal of perishable waste only for the 2020/2021 financial year is for a fortnightly collection service and charges are applied in accordance with the following table.

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

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

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

Waste Collection Utility Charges – Ayton, Bloomfield, Endeavour Valley Road, Helenvale, Oaky Creek Road, Poison Creek Road & Rossville		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$230
	1 x 120 litre bin	\$115



Sunset at Archer Point

7 SPECIAL CHARGES

7.1 Cameron Creek Rural Electrification Scheme

Council has adopted an Overall Plan and an Annual Implementation Plan, as described in the *Local Government Regulation 2012*, section 94 for the levying of the Cameron Creek Rural Electrification Special Charge. A special charge will be levied on all rateable land within the area defined on the map marked *Benefitted Area, Rural Electrification Cameron Creek Road* for the purpose of raising funds to repay interest and principal on a Queensland Treasury Corporation loan of \$182,620 borrowed to cover the construction costs of a backbone high voltage power line.

The annual debt servicing charges are apportioned equally on all parcels of land within the area of the map marked *Benefitted Area, Rural Electrification Cameron Creek Road* for a period of not more than 20 years from 2006, and shall be reviewed annually as per the Annual Implementation Plan.

Council is of the opinion that all occupiers of the land specially benefits from, or has or will have special access to, the backbone high voltage power line.

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

OVERALL PLAN

The overall plan to construct a “backbone” high voltage power line along Cameron Creek Road was to enable occupiers of the land within the map marked *Benefitted Area, Rural Electrification Cameron Creek Road*, to be able to obtain a supply of electricity that otherwise would have been prohibitive.

Council funded the construction of a backbone line borrowing \$182,620 from Queensland Treasury Corporation.

The annual debt servicing charges are apportioned equally on all properties within the benefitted area, as per the annual implementation plan. These charges will continue to apply irrespective of whether the ratepayer is accessing the service, and irrespective of whether the land is at some point reconfigured.

The overall plan is made up of the following:

- i. The occupier of the land has or will specially benefit from, or has or will have special access to the “backbone” high voltage power line.
- ii. The rateable land to which the plan applies is defined in the map marked *Benefitted Area, Rural Electrification Cameron Creek Road*.
- iii. The estimated cost of carrying out the overall plan is \$286,713.40.
- iv. The estimated time for carrying out the overall plan is not more than 20 years from 2006.
- v. The estimated sum of charges per levy to achieve repayment in no more than 20 years is \$8,694.40.

ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the Cameron Creek Rural Electrification Scheme Special Charge for the 2020/2021 financial year is:

- i. To review the special charge to ensure the sum of levies collected does not exceed the overall costs of carrying out the plan. The special charge has been calculated to allow recovery of the estimated costs of carrying out the overall plan within 20 years.
- ii. To review the special charge for the benefitted area each year to ensure the levy amount is adequate to recover the costs of carrying out the overall plan within the relevant timeframes. For example, in the case of the reconfiguration of parcels of land, the special charge may need to increase or decrease to recover the same total annual levy.

The map showing the Benefitted Area for the Rural Electrification on Cameron Creek Road is available on the Council website, www.cook.qld.gov.au or from Customer Service at the Council office at 10 Furneaux Street, Cooktown.

Cameron Creek Rural Electrification Scheme	Annual Charge
Benefitted Area	\$621

7.2 Rural Fire Brigades

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

The special charge to be levied for the 2020/2021 financial year on each parcel of rateable land in the Bloomfield, Marton, Poison Creek and Rossville Rural Fire Brigade Areas is set out in the below table.

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Rural Fire Brigades	Annual Charge
Bloomfield Rural Fire Brigade	\$25
Marton Rural Fire Brigade	\$25
Poison Creek Rural Fire Brigade	\$25
Rossville Rural Fire Brigade	\$25

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

Maps showing the Rural Fire Brigade Areas for Bloomfield, Marton, Poison Creek and Rossville are available on the Council website, www.cook.qld.gov.au or from Customer Service at the Council office at 10 Furneaux Street, Cooktown.



Cooktown - May Street Asphalt Sealing

8.0 SEPARATE CHARGES

8.1 Emergency Management Levy (EML)

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

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

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

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

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

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

8.2 Environmental Levy

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

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

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

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

Environmental Levy	Annual Charge
Per parcel of land	\$85

9 FEES AND CHARGES

Fees and charges are reviewed annually by Council.

Council's adopted Fees and Charges register includes a mixture of regulatory and user pays fees. The regulatory charges are identified as such in Council's Fees and Charges Schedule and have been determined with reference to the relevant legislation and where applicable recover the cost of performing the function.

Council's Fees and Charges register contains full details of fees and charges adopted by Council for the 2020/2021 financial year, and is available on Council's website.

10 COST RECOVERY

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

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

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

11 BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and fix business activity fees for services and facilities it provides on this basis. Business activity fees are fixed where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

12 ISSUE OF NOTICES

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all Rates and Charges will be levied in two (2) half yearly instalments covering the periods 1 July 2020 to 31 December 2020 and 1 January 2021 to 30 June 2021.

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

Levy Number	Issue Date	Due Date
Levy 1	Tuesday, 18 August 2020	Monday, 19 October 2020
Levy 2	Tuesday, 23 February 2021	Monday 26 April 2021

13 DUE DATE

In accordance with Section 118 of the *Local Government Regulation 2012* payment is due 60 days from the date of issue of the rate notice.

14 DISCOUNT ON RATES

In accordance with Section 130 of the *Local Government Regulation 2012* a discount at the rate of:-

- 10% of the differential general rate; or
- \$300 per annum (i.e. \$150 for each half yearly rate period)

Whichever is the lesser amount, shall be allowed, provided that all current and outstanding Rates and Charges are paid in full and received by Council by close of business (5pm), on the due date of the rate notice. All Rates and Charges must be paid for the system to allow discount.

Council will allow the discount on occasions when payment is not made by the due date through circumstances beyond the control of the ratepayer where the conditions set out in Council's Discount on Late Rates Payment Policy have been met.

For further information refer to the Discount on Late Rates Payment Policy which is available on Council's website www.cook.qld.gov.au

Applications must be made on the relevant approved Council application form available on the Council website www.cook.qld.gov.au or from Council Administration Building at 10 Furneaux Street, COOKTOWN QLD 4895.

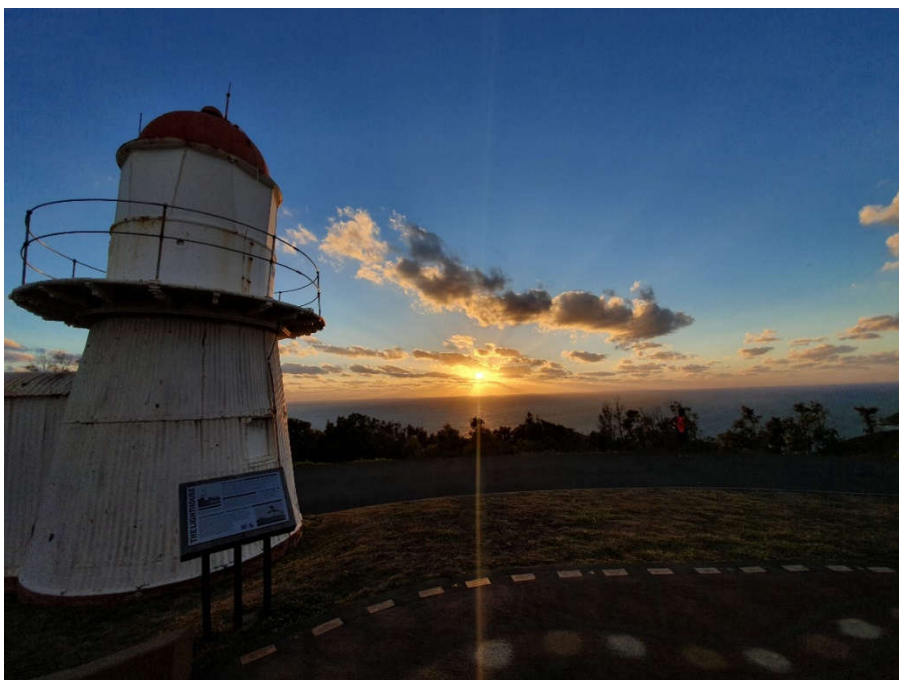
15 INTEREST ON OVERDUE RATES AND CHARGES

In accordance with section 133 of the *Local Government Regulation 2012*, all Rates and Charges outstanding at the end of the discount period are deemed to be overdue rates and Council will apply compound interest at the rate of 4.53% per annum, calculated on daily rests from the day after the Rates and Charges become overdue from 1st July 2020.

16 DISHONOUR FEE – CHEQUES, DIRECT DEBITS AND PERIODIC PAYMENTS

If a Direct Debit or Cheque withdrawal is not allowed because there are not enough funds available in your account, a Dishonour Fee of \$12 will be charged.

If a Periodical Payment is not made due to insufficient funds, a Non-Payment Fee of \$12 will be charged.



Cooktown Grassy Hill Lighthouse at Dawn

17 PAYMENT ARRANGEMENTS

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

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

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

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

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

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

Applications

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

18 REMISSIONS AND CONCESSIONS

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

Section 73 – Land that is exempt from general rates

Including, but not limited to:-

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

Section 119 – Concession for rates or charges

Section 120 – Criteria for granting concession

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

Including, but not limited to:

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

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Section 121 – Types of concession

The concession may only be of the following types:

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

18.1 Concessions Available

Allowing Discount on Late Rates Payment

Concession for Concealed Leaks

Home Dialysis Concession

Rates Relief for Charitable Organisations

Rates Relief for Residential Ratepayers

State and Local Government Pensioner Subsidy Scheme

18.2 Lodgement of Applications

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

18.3 Policies and Application Links

Policies <http://www.cook.qld.gov.au/council/documents/policies>

Applications <http://www.cook.qld.gov.au/council/forms/finance-forms>



Cooktown Botanic Gardens Legacy Upgrade

19 CONCESSION AND REMISSIONS GRANTED BY COUNCIL RESOLUTION

Council resolved, by Resolution 23392 in August 2003 that the listed Not for Profit, Sporting and Community Organisations set out in Table 1 will continue to be benefitted by this resolution.

TABLE 1		
Assessment Number	Land Description and Owner	Type of Concession
10002293	Lot 1 PT B SP 287194 Cooktown Blue Water Club	100% rebate of General Rates
10003143	Lot 2 SP 263742 TL 239260 & Lot 4 CP889653: SL 205871 Australian Volunteer Coast Guard	100% rebate of General Rates
10003630	Lot 912 C1793 Qld Country Women's Association	100% rebate of General Rates
10011641	Lot 302 C17915 The Cooktown & District Youth Association Inc.	100% rebate of General Rates
10028389	Lot 211 C17949 Endeavour Lions Club Inc.	100% rebate of General Rates

Council resolved, by Resolution 29317 in July 2010 the Assessment in Table 2 will continue to be benefitted by this resolution.

TABLE 2		
Assessment Number	Land Description and Owner	Type of Concession
10004976	Lot 321 on RP745022 Church House for The Corporation of the Synod of the Diocese of Carpentaria	100% rebate of General Rates (being used as church)

Council resolved, by Resolution 29349 in August 2010 the Assessment in Table 3 will continue to be benefitted by this resolution.

TABLE 3		
Assessment Number	Land Description and Owner	Type of Concession
10001980	Lot 1C 4866 Coen Kindergarten Association	100% rebate of Water Service Charges 100% rebate of Wastewater Charges (only playground equipment on this parcel)



Maytown

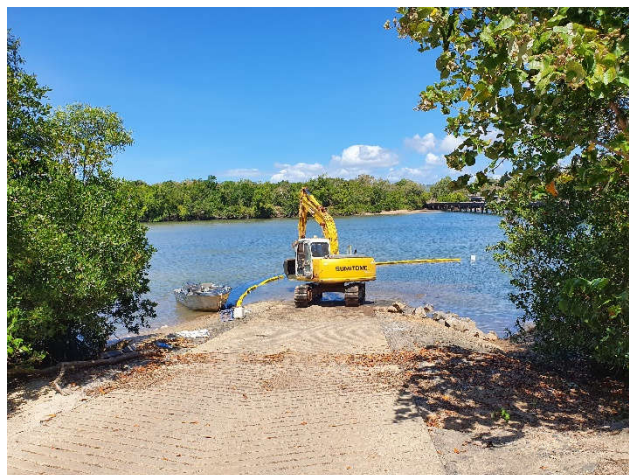
REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Council resolved, by Resolution 29566 in September 2010, as follows:-

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

The residential single dwelling parcels and vacant land which continue to be benefitted by this resolution are set out in Table 4 below:

TABLE 4		
Assessment Number	Land Description	Type of Concession
10002442	Lot 99 on C17924	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10005577	Lot 22 on C17953	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10006450	Lot 519 on C17932	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10010049	Lot 24 on C17953	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10010445	Lot 2 on SP119091	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10011831	Lot 2 on SP126746	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10026532	Lot 7 on SP136525	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10027175	Lot 3 on SP148765	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10030260	Lot 518 on C17932	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10030831	Lot 10 on SP171556	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10031698	Lot 11 on SP171556	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10033405	Lot 7 on SP219110	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10033504	Lot 1 on SP188502	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)



Annan River Boat Ramp Maintenance

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Council resolved by Resolution 29567 Sept 2010 and amended by Resolution 30311 in July 2012:-

1. That Council grant a 50% concession on Water Service Charges for the 11 assessments listed in Table 5 in this Revenue Statement; and
2. That Council grant a 50% concession on the Water Consumption Charges for the 11 assessments.

TABLE 5		
Assessment Number	Land Description and Owner	Type of Concession
10001576	Lot 5 on MPH22174 Roman Catholic Church	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10002293	Lot 1 PT B SP 287194 Cooktown Blue Water Club Inc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003143	Lot 4 on CP889653 SL 205871 Australian Volunteer Coast Guard	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003630	Lot 912 on C1793 Qld Country Women's Assoc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003721	Lot 3 on C17973 Cooktown School of Arts Society Inc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10004976	Lot 321 on RP745022 Anglican Church	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10006153	Lot 2 on RP740816 Roman Catholic Church	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10007334	Lot 202 on SP126719 Cooktown Tennis Club Inc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10008654	Lot 2 on RP867048 Baptist Union of Queensland	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10011641	Lot 302 on C17915 The Cooktown & District Youth Association Inc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10028389	Lot 211 on C17949 Endeavour Lions Club Inc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges

Council resolved by Resolution 29604 in October 2010:-

1. That the owners of all residential single dwelling parcels and vacant land within the Cooktown Water Area that are supplied with water by a 32mm service be given the opportunity to opt to be deemed to be supplied by a 20mm service and any such owners that accept this option be allowed water usage only at the 20mm rate.
2. That the Rate Accounts of those properties in recommendation (1) who opt to be deemed to be supplied by a 20mm service be noted accordingly and that no further changes to the method of supply be allowed without payment of the appropriate fees or charges.

The residential single dwelling parcels and vacant land which continue to be benefitted by this resolution are set out in Table 6 below:

TABLE 6		
Assessment Number	Land Description	Type of Concession
10031748	Lot 59 on C17914	32mm Residential Water Service charged at 20mm Residential Water Service
10012334	Lot 11 on SP171571	32mm Residential Water Service charged at 20mm Residential Water Service
10012342	Lot 18 on SP171571	32mm Residential Water Service charged at 20mm Residential Water Service
10012367	Lot 25 on SP263743	32mm Residential Water Service charged at 20mm Residential Water Service

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Council resolved by Resolution 30213 in April 2012 the Assessment in Table 7 will continue to be benefited by this resolution.

TABLE 7		
Assessment Number	Land Description	Type of Remission
10008936	Lot 1 on RL7328 Road Lease 14/73280	100% Exemption on Environmental Levy

Council resolved by Resolution 2017/44 in March 2017:

1. That Council waive the vacant water service charge for the land described in Table 8 until such time as a water meter is installed and then a concession be granted on water charges, the same as granted on Lot 4 CP 889653 SL 205871 as per Council Resolution 30311 in July 2012.

TABLE 8		
Assessment Number	Land Description and Owner	Type of Concession
10003143	Lot 2 SP 263742 TL 239260 Australian Volunteer Coast Guard	100% Rebate on Vacant Water charge

Concession granted as per Home Dialysis Policy for a concession for 190kl of water consumption on the following property for the Home Dialysis Concession.

TABLE 9		
Assessment Number	Land Description	Type of Remission
10007045	Lot 65 C 17949	Rebate for 190kl of water effective 16/03/2020

20 OTHER MATTERS CONCERNING RATES AND CHARGES

20.1 Collection of Outstanding Rates and Charges

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

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

- Debt Recovery Policy
- Revenue Policy

20.2 Rates and Charges Adjustments

If a change in the value of land results in Council being required to raise a supplementary rate notice for an amount less than \$10, Council will not issue the supplementary rate notice to the ratepayer.

Any Council errors/mistakes in levying rates or charges, with the exception of Special Charges, will only be back dated for the current financial year with a supplementary rate notice.