



COOK SHIRE COUNCIL
REVENUE STATEMENT
2019-20

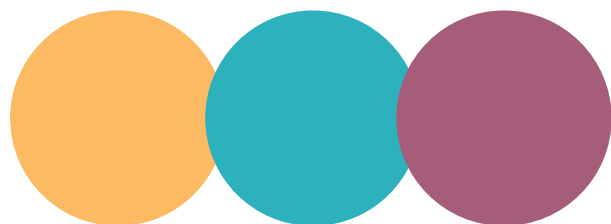


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Bramwell Junction Roadhouse

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 2019/2020

Council Resolution: 2019/ - Revenue Statement

2.2 Policy Resolutions

Council Resolution: 2019/123 - Concession for Concealed Leaks Policy

Council Resolution: 2019/120 - Council Pensioner Rebate Subsidy Scheme Policy

Council Resolution: 2019/119 - Debt Policy

Council Resolution: 2019/118 - Debt Recovery Policy

Council Resolution: 2019/124 - Discount on Late Rates Payment Policy

Council Resolution: 2019/122 - Financial Hardship Policy

Council Resolution: 2019/117 - Investment Policy

Council Resolution: 2019/121 - Rate Based Financial Assistance for Charitable Organisations Policy

Council Resolution: 2019/116 - Revenue Policy

Council Resolution: 2019/125 - Home Dialysis Concession Policy

2.3 Rates and Charges Resolutions

Council Resolution: 2019/141 - Differential General Rates

For the purposes of calculating Differential General Rates refer to:

- Differential General Rates Categories in section 4.0.
- Differential General Rates 2019/2020 in section 4.1.
- Land Use Code Schedules in section 4.2.

Council Resolution: 2019/142 - Water Charges

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

Council Resolution: 2019/143 - Wastewater Charges

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

Council Resolution: 2019/144 - Waste Operations Levy

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

Council Resolution: 2019/145 - Kerbside 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: 2019/146 - Cameron Creek Rural Electrification Scheme Charge

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: 2019/147 - 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: 2019/148 - Environmental Levy

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

2.4 Other Revenue Statement Resolutions

Council Resolution: 2019/141 - Identifying the Rating Category

For the purposes of Identifying the Rating Category to which each parcel of rateable land belongs refer to section 4.11.

Council Resolution: 2019/141 - Objection to Rates Category

For the purposes of Objecting to the Rating Category refer to section 4.12.

Council Resolution: 2019/149 – Pensioner Remission Subsidy

For the purposes of applying pensioner concession refer to section 16.

Council Resolution: 2019/150 - Issue of Notices

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

Council Resolution: 2019/150 - Due Date

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

Council Resolution: 2019/151 - Discount on Rates

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

Council Resolution: 2019/152 - Interest on Overdue Rates and Charges

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

Council Resolution: 2019/153 Rates and Charges Adjustments

For the purposes of raising supplementary rate notices refer to section 17.2.

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
 - 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: 2019/93 - Fees and Charges Register

Council Resolution: 2019/154 - Statement of Estimated Financial Position

Council Resolution: 2019/155 - 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 2019
- 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) 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) the following financial planning documents prepared for the local government -
 - (i) A 5 year Corporate Plan that incorporates community engagement;
 - (ii) A Long Term Asset Management Plan;
 - (iii) A Long Term Financial Forecast;
 - (iv) An Annual Budget, including the Revenue Statement;
 - (v) An Annual Operational Plan; and

- (b) the following financial accountability documents prepared for the local government -
 - (i) General purpose Financial Statements;
 - (ii) Asset Registers;
 - (iii) An Annual Report;
 - (iv) A report on the results of an annual review of the implementation of the Annual Operational Plan; and
- (c) the following financial policies of the local government -
 - (i) Investment Policy;
 - (ii) Debt Policy;
 - (iii) Revenue Policy.

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

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

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

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

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

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

3.0 DEFINITIONS

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

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

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

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

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

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

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

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

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

Parcel –

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

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

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

UCV – Unimproved Capital Value.

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

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

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

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



Stone Pitched Guttering at Maytown

4.0 DIFFERENTIAL GENERAL RATES

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 2019/2020.

Table 1 – Differential General Rates Categories for 2019/2020	
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.
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.

Table 1 – Differential General Rates Categories for 2019/2020 con't	
Category	Description
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 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 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 UC.V.
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 \geq \$12,500 UC.V.
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 - 2000 workers and/or contractors.
36	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 2001 - 2500 workers and/or contractors.
37	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 2501 - 3000 workers and/or contractors.
38	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 3001 - 3500 workers and/or contractors.
39	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs 3501 - 4000 workers and/or contractors.
40	A mining lease or mining claim, (including a mining lease which forms part of an integrated mining operation) which employs > 4000 workers and/or contractors.

Table 1 – Differential General Rates Categories for 2019/2020 con't	
Category	Description
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.
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 31 December 2018.



Battle Camp Road Creek Crossing

4.1 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 2019/2020.

Table 2 – Differential General Rates for 2019/2020			
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	\$1,065	0.012793
12	Multi-Unit Dwellings – All other areas	\$1,000	0.010755
13	Workers Accommodation - 25 – 50 units	\$3,750	0.009312
14	Workers Accommodation - 51 – 100 units	\$7,500	0.009312
15	Workers Accommodation - 101 – 200 units	\$15,000	0.009312
16	Workers Accommodation - > 200 units	\$30,000	0.009312
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	\$1,038	0.014452
20	Multiple Commercial Units	\$1,038	0.014452
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

Differential General Rates 2019/2020 con't			
Rating Category	Description	Minimum Differential General Rate	Cent in the Dollar
25	Transport and Service Stations – Cooktown and Environs	\$1,038	0.014452
26	Transport and Service Stations – All other areas	\$1,038	0.010755
27	Extractive Industry - Quarries	\$448	0.045637
28	Extractive Industry - 0 – 50 workers and < \$12,500 UCV	\$467	0.044241
29	Extractive Industry - 0 – 50 workers and \geq \$12,500 UCV	\$467	0.049686
30	Extractive Industry - 51 – 100 workers	\$7,500	0.049686
31	Extractive Industry - 101 – 200 workers	\$15,000	0.049686
32	Extractive Industry - 201 – 500 workers	\$30,000	0.049686
33	Extractive Industry - 501 – 1000 workers	\$75,000	0.049686
34	Extractive Industry - 1001 - 1500 workers	\$150,000	0.049686
35	Extractive Industry - 1501 – 2000 workers	\$225,000	0.049686
36	Extractive Industry - 2001 – 2500 workers	\$300,000	0.049686
37	Extractive Industry - 2501 – 3000 workers	\$375,000	0.049686
38	Extractive Industry - 3001 – 3500 workers	\$450,000	0.049686
39	Extractive Industry - 3501 – 4000 workers	\$525,000	0.049686
40	Extractive Industry – > 4000 workers	\$600,000	0.049686
41	Primary Production - Rural Grazing <1000 Ha	\$1,005	0.009312
42	Primary Production - Rural Grazing \geq 1000Ha	\$1,005	0.009312
43	Primary Production - Agriculture	\$1,005	0.009312
44	Electricity generation - < 5MW or electricity, telecommunication or radio transformer site	\$1,038	0.014733
45	Electricity generation – 5MW – 15MW or electricity, telecommunication or radio transformer site	\$1,880	0.014733
46	Electricity generation – 16MW – 50MW or electricity, telecommunication or radio transformer site	\$6,015	0.014733
47	Electricity generation – 51MW - 200MW or electricity, telecommunication or radio transformer site	\$19,173	0.014733
48	Electricity generation – > 201MW or electricity, telecommunication or radio transformer site	\$75,566	0.014733
49	Permanent Pump Site	\$432	0.013864
50	Land not included in any other category	\$1,005	0.015419

4.2 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;
- 09** Group Titles;
- 10** Combined Multi Dwelling & Shop;
- 11** Shop - Single;
- 12** Shops - Shopping group (more than 6 shops);
- 13** Shopping group (2 to 6 shops);
- 16** Drive In Shopping 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 - Iceworks;
- 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;
- 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 50 of the Land Valuation Act 2010;
- 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 (that are not used for the purpose of a permanent pump site being for private residential supply only.);
- 96 Public Hospital;
- 97 Welfare Homes/Institutions;
- 99 Community Protection Centre

4.3 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.

Table 4 .2 Land Use Codes (LUC) are provided 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.

4.4 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 2019;
- The land use codes as adopted by the Department of Natural Resources, Mines and Energy for formulating Local Authority valuations.

4.5 Limiting the Increase in Rates and Charges

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2019/2020 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.



Trevathan Falls

5.0 RATES AND CHARGES

5.1 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, including but not limited to, the construction, maintenance and management of roads and bridges, economic development, community relations, disaster management, public parks, gardens, playgrounds, recreation areas, public swimming pools, health, public conveniences, building, animal control, pest and declared weed control, environmental management, town planning, public halls, offices and libraries.

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 Section 92 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.

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>.

5.2 Calculation of Levies - Provisions

Differential Rates will apply based on categories as set out in section 4.

Minimum general rates will apply as set out in section 5.3.

There will be no "rate Capping" as set out in section 4.5.

5.3 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.

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 2019/2020 financial year on the following basis.

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.

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.

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	\$742	\$ 0.00
20mm meter connection	\$476	\$ 1.80
25mm meter connection	\$740	\$ 1.80
32mm meter connection	\$1,215	\$ 1.80
40mm meter connection	\$1,910	\$ 1.80
50mm meter connection	\$2,983	\$ 1.80
80mm meter connection	\$7,638	\$ 1.80
100mm meter connection	\$11,934	\$ 1.80

All Benefited Water Areas

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

Averaging/Estimating Consumption Charges

When the water used is not measured by a water meter (ie. if the meter is faulty), 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 three (3) water consumption totals for the land.

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.

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.

Water Concessions

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 1 below:

TABLE 1		
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)

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

TABLE 2		
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 3 below:

TABLE 3		
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

Council resolved by Resolution 2017/44 in March 2017:

1. That Council waive the vacant water service charge for the land described in Table 4 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 4		
Assessment Number	Land Description and Owner	Type of Concession
10003143	Lot 2 SP 263742 TL 239260 Australian Volunteer Coast Guard	No Vacant Water charge

6.2 Wastewater

Council provides a wastewater reticulation system within defined wastewater area maps 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.

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 2019/2020 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 for the Wastewater Areas of Coen Cooktown and Laura set out below.

ALL BENEFITTED WASTEWATER AREAS

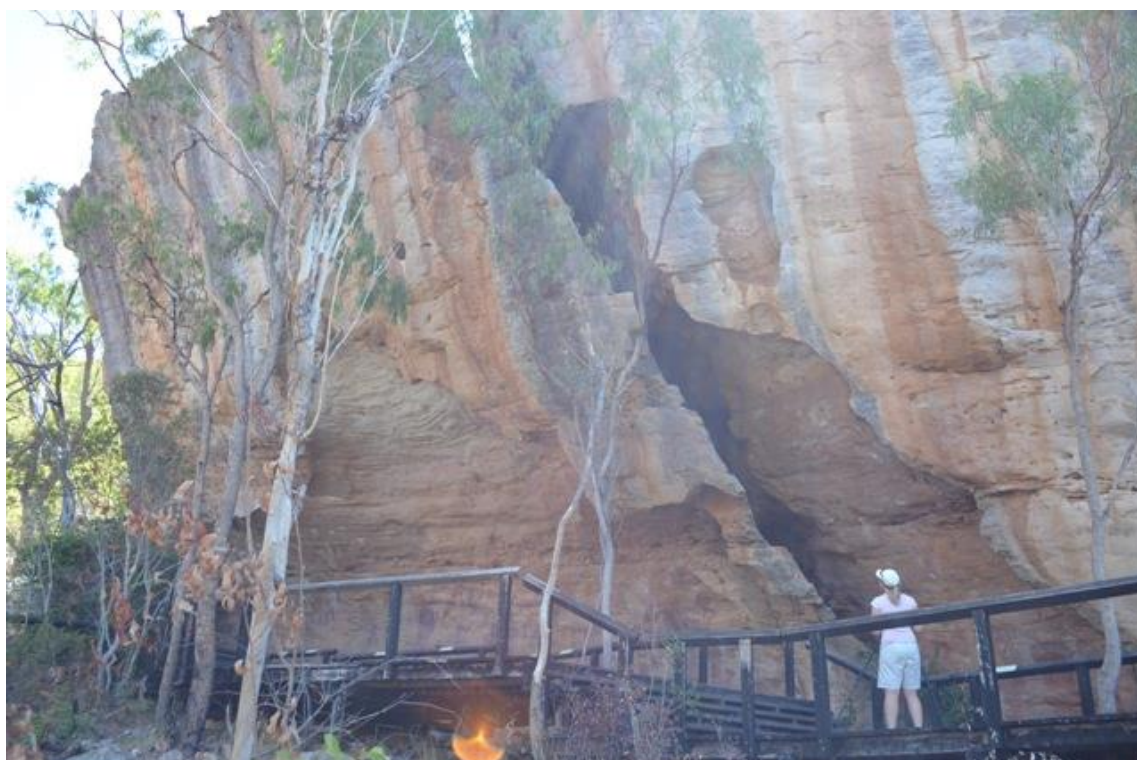
- (i) Shopping Complex is defined as consisting of a minimum of three shops/businesses (that is eligible to be registered as a business premises) on the same title, excluding all dwelling and accommodation uses.
- (ii) Accommodation includes motels, holiday cabins, bed and breakfasts, taverns, resorts, 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.

6.2.1 Wastewater Unit Tables

Coen Wastewater Unit Table	Coen	
	Units	Charge (\$126.70 x no. of units)
Accommodation: per room / site without facilities	2	\$253.40
Accommodation: per room / site with facilities	3	\$380.10
Ambulance / Fire Station	4	\$506.80
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,267.00
Barracks	8	\$1,013.60
Caravan Park Kiosk and/or Office	3	\$380.10
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$506.80
Clubs (Not for Profit): Licensed	10	\$1,267.00
Clubs (Not for Profit): Unlicensed	4	\$506.80
Court House / Government Offices / Police Station / Service Station	14	\$1,773.80
Day Care Centre / Kindergarten	12	\$1,520.40
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,267.00
Doctor or Dental Surgery or similar: more than 2 rooms	12	\$1,520.40
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not)	8	\$1,013.60
Fuel Depot / Fuel Storage Facility	6	\$760.20
Library	6	\$760.20
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	20	\$2,534.00
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$3,801.00
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,013.60
Professional Office / Room in an existing dwelling (Centre Zone)	10	\$1,267.00
Racecourse	6	\$760.20
Relatives Apartment – Planning Approval required	8	\$1,013.60
Restaurant	20	\$2,534.00
Schools: up to 2 rooms	12	\$1,520.40
Schools: 3 – 5 rooms	24	\$3,040.80
Schools: 6 – 10 rooms	48	\$6,081.60
Schools: 11 – 20 rooms	64	\$8,108.80
Storage Shed	4	\$506.80
Tourist Attraction	6	\$760.20
Vacant	8	\$1,013.60
Welfare Home: per unit	8	\$1,013.60

Cooktown Wastewater Unit Table	Cooktown	
	Units	Charge (\$144.20 x no. of units)
Accommodation: per room / site without facilities	2	\$288.40
Accommodation: per room / site with facilities	3	\$432.60
Ambulance / Fire Station	4	\$576.80
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,442.00
Business/Shopping Complex (without restaurant): 1 st Business/Shop	10	\$1,442.00
Business/Shopping Complex (with restaurant): 1 st Business/Shop	14	\$2,018.80
Business/Shopping Complex: each additional Business/Shop	4	\$576.80
Caravan Park Kiosk and/or Office	3	\$432.60
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$576.80
Clubs (Not for Profit): Licensed	10	\$1,442.00
Clubs (Not for Profit): Unlicensed	4	\$576.80
Court House / Government Offices / Police Station / Service Station	14	\$2,018.80
Day Care Centre / Kindergarten	12	\$1,730.40
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,442.00
Doctor or Dental Surgery or similar: more than 2 rooms	12	\$1,730.40
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not) excluding Strata Titled Units	6	\$865.20
Event Centre	20	\$2,884.00
Fuel Depot / Fuel Storage Facility	6	\$865.20
Hospital	64	\$9,228.80
Library	6	\$865.20
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	20	\$2,884.00
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$4,326.00
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,153.60
Professional Office / Room in an existing dwelling (Centre Zone)	10	\$1,442.00
Racecourse	6	\$865.20
Relatives Apartment – Planning Approval required	6	\$865.20
Restaurant	20	\$2,884.00
Schools: Boarding	54	\$7,786.80
Schools: up to 2 rooms	12	\$1,730.40
Schools: 3 – 5 rooms	24	\$3,460.80
Schools: 6 – 10 rooms	48	\$6,921.60
Schools: 11 – 20 rooms	64	\$9,228.80
Schools: over 20 rooms	128	\$18,457.60
Storage Shed	4	\$576.80
Strata Titled Unit: each residential unit	6	\$865.20
Strata Titled Unit: each commercial unit	10	\$1,442.00
Tourist Attraction	6	\$865.20
Vacant	6	\$865.20
Welfare Home: per unit	8	\$1,153.60

Laura Wastewater Unit Table	Laura	
	Units	Charge (\$72 x no. of units)
Accommodation: per room / site without facilities	1	\$72.00
Accommodation: per room / site with facilities	2	\$144.00
Ambulance / Fire Station	4	\$288.00
Bakery / Butchery / Cafe / Commercial Laundry / Garage / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$720.00
Barracks	8	\$576.00
Caravan Park Kiosk and/or Office	2	\$144.00
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$288.00
Clubs (Not for Profit): Unlicensed	4	\$288.00
Court House / Government Offices / Police Station / Service Station	14	\$1,008.00
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$720.00
Dwelling, Duplexes, Flats and/or Self Contained Units (each unit) (attached to a commercial building or not)	8	\$576.00
Licensed Clubs / Hotel / Resort / Tavern – without Restaurant	10	\$720.00
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	15	\$1,080.00
Racecourse	6	\$432.00
Restaurant	10	\$720.00
Schools: up to 2 rooms	12	\$864.00
Schools: 3 – 5 rooms	24	\$1,728.00
Tourist Attraction	6	\$432.00
Vacant	8	\$576.00



Split Rock Viewing Platform - Laura

6.3 Waste Management

6.3.1 Waste Levy – Annual Government Payment

The *Waste Reduction and Recycling (Waste Levy) Amendment Regulation 2019* has passed, will commence 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 2019/2020 financial year will be made by 30th June 2019 as a lump sum of \$86,565, 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 Sanitary Depots and Landfills 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	\$25.00

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

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

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

Maps 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.

COEN

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2019/2020 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, 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, MARTON & LAKELAND

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2019/2020 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, Marton & Lakeland 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, calculated proportionately for the unexpired part of the year at the default charge for a 240 litre wheelie bin.

Waste Collection Utility Charges – Cooktown, Lakeland & Marton		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$460
	1 x 120 litre bin	\$210

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

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2019/2020 financial year is for a fortnightly collection service and charges are applied in accordance with the following table.

REVENUE STATEMENT FOR the 2019/2020 FINANCIAL YEAR

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, 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	\$105

LAURA

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2019/2020 financial year is for a weekly collection service and charges are applied in accordance with the following table.

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

Waste Collection Utility Charges – Laura		
Type of Improvement	Utility	Annual Charge
For each dwelling	1 x 240 litre bin	\$460
	1 x 120 litre bin	\$210



Cooktown Library Children’s Book Week

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 \$200,882 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 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. .

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	\$869.44

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 2019/2020 financial year on each parcel of land in the Bloomfield, Marton, Poison Creek and Rossville Rural Fire Brigade Areas is set out in the below table. 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.

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*.

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 Sanitary Depots and Landfills 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	\$80.62

The properties that receive exemptions from the Environmental Levy are shown in the table below:

Assessment Number	Land Description	Type of Remission
10008936	Lot 1 on RL7328 Road Lease 14/73280	Exemption by Resolution of Council Resolution 30213 April 2012

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 2019/2020 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.



Tourists on Black Mountain

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 2019 to 31 December 2019 and 1 January 2020 to 30 June 2020.

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, 20 August 2019	Thursday, 19 September 2019
Levy 2	Tuesday, 25 February 2020	Thursday, 26 March 2020

13 DUE DATE

In accordance with Section 118 of the *Local Government Regulation 2012* payment is due 30 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 (ie. \$150 for each half yearly rate period)

whichever is the lesser amount, on differential general rates only shall be allowed, provided that all current and outstanding Rates and Charges (excluding all outstanding infrastructure charges) are paid in full and received by Council by 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 Allowing the Discount on Late Rates Payment Policy.

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 9.83% per annum, calculated on daily rests from the day after the Rates and Charges become overdue from 1st July 2019.

16 CONCESSIONS

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides for the Council to rebate all or part of or defer payment of rates or charges in certain circumstances.

Clubs, sporting associations and other non-profit community organisations may be entitled to a concession of a rebate of up to 100% on general rates in accordance with Council's Rate Based Financial Assistance for Charitable Organisation Policy.

Council may also allow concessions for water utility charges as set out in section 6.1 of this Revenue Statement.

All applications for concessions must be in writing and addressed to the Chief Executive Officer, Cook Shire Council.

A list of properties that have the benefit of a 100% concession of general rates by previous resolutions of Council is set out in the table below:-

Assessment Number	Land Description and Owner	Type of Concession
10002293	Lot 1 PT B SP 287194 Cooktown Blue Water Club	As per Resolution 23392 of August 2003
10003143	Lot 2 SP 263742 TL 239260 & Lot 4 CP889653: SL 205871 Australian Volunteer Coast Guard	As per Resolution 23392 of August 2003
10003630	Lot 912 C1793 Qld Country Womens Association	As per Resolution 23392 of August 2003
10011641	Lot 302 C17915 The Cooktown & District Youth Association Inc.	As per Resolution 23392 of August 2003
10028389	Lot 211 C17949 Endeavour Lions Club Inc.	As per Resolution 23392 of August 2003

Council will, under sections 119, 120 and 121 of the *Local Government Regulation 2012*, grant a rebate of general rates and charges payable in respect of the 2019/2020 financial year to land owners scheduled in the Table below at the level indicated in the table.

Assessment Number	Land Description and Owner	Type of Concession
10007334	L201-202 SP126719 Cooktown Tennis Club Inc.	100% rebate of General Rates 50% rebate of Water Service Charges (Vacant Water Service on L201/SP126719) 100% rebate of Wastewater Charges as per Resolution 2017/177, Waive General Rates & Wastewater Charges until July 2020.
10001980	Lot 1C 4866 Coen Kindergarten Association	100% rebate of Water Service Charges 100% rebate of Wastewater Charges (only playground equipment on this parcel) as per Resolution 29349 August 2010

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 Granted by resolution of Council July 2010 - being used as church. Resolution 29317

Pensioner Concession

Ratepayers who comply with the eligibility criteria set out by the State Government will be entitled to the following pensioner rebate:-

1. 20% up to a maximum of \$200 per annum on General Rates, Refuse, Wastewater and Water charges; and
2. 20% of the Emergency Management Levy.

Ratepayers who comply with the eligibility criteria set out in the Council Pensioner Rebate Subsidy Scheme Policy will also be entitled to the following pensioner rebate:-

1. 20% up to a maximum of \$200 per annum on General Rates, Refuse, Wastewater and Water charges.

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.

17 OTHER MATTERS CONCERNING RATES AND CHARGES

17.1 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
- Financial Hardship Policy
- Rate Base Financial Assistance for Charitable Organisations Policy
- Concession for Concealed Leaks Policy
- Revenue Policy

17.2 Rates and Charges Adjustments

If a change in the Rateable Valuation 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.