

REVENUE STATEMENT

2019/20

MOUNT ISA CITY COUNCIL

TABLE OF CONTENTS

STATEMENT 3

PURPOSE 3

LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT 3

ADMINISTRATION 3

DIFFERENTIAL GENERAL RATES 4

 Residential Categories 5

 Commerical Categories 5

 Rural Categories 8

 Industrial Categories 8

Differential Category 8

Description 8

 Intensive Businesses and Industries Categories 9

DIFFERENTIAL GENERAL RATE CHARGE AND MINIMUM RATE 11

 Identification of Land 11

 Differential General Rates & Minimum General Rate 11

UTILITY CHARGES 16

 Sewerage Charges and Effluent Charges 16

CLEANSING CHARGES 17

RESIDENTIAL GARBAGE COLLECTION 17

COMMERCIAL GARBAGE COLLECTION 18

Water Charges 19

ANNUAL WATER ACCESS CHARGE.....	22
WATER CONSUMPTION CHARGES.....	25
SEPARATE RATES AND CHARGES.....	28
Environment CHARGE	28
GENERAL INFORMATION	28
Rebates & Concessions.....	28
<i>General Eligibility.....</i>	<i>29</i>
<i>Upon written application to Council, a pensioner may be eligible for a pension concession.</i>	<i>29</i>
<i>Remissions can only be granted on one property per pensioner per half year.....</i>	<i>29</i>
Limitation On Increases.....	31
RATES INCREASE	31
Operating Capability - Unfunded Depreciation.....	31
Recovery Policies	32
Cost Recovery Fees	32
Commercial charges	33
Borrowing.....	33

STATEMENT

This Revenue Statement details the methodology pertaining to the setting of Rate Levies, Fees, Charges and Measures that Council adopts to generate internally controlled revenue.

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

PURPOSE

The purpose of this Revenue Statement is:

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

LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

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

ADMINISTRATION

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

A **rates notice or water consumption notice** is a document stating—

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

Separate rate notices shall be issued in the first six months of the financial year (July to December) and in the second half of the financial year (January to June) for the billing periods 1 July 2019 to 31 December 2019 and 1 January 2020 to 30 June 2020 respectively.

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

- the State Fire Services levy which is levied for the full year in the July to December billing period; and
- water consumption charges.

Water Consumption Charges

Separate Water Consumption Notices for water consumption will be issued quarterly for the majority of non-residential customers and half yearly for the majority of residential customers.

Mount Isa Residential and Camooweal Customers

For all customers other than those on route 99 or route 0, separate Water Consumption Notices will be issued:

- after 31 January 2020, for water consumed from 1 July 2019 to 31 December 2019; and
- after 1 July 2020 for water consumed from 1 January 2020 to 30 June 2020.

Mount Isa Non-Residential Customers

For customers who are on route 99 or route 0, separate Water Consumption Notices will be issued:

- after 1 October 2019, for water consumed between 1 July 2019 to 30 September 2019;
- after 1 January 2020, for water consumed from 1 October 2019 to 31 December 2019;
- after 1 April 2020 for water consumed from 1 January 2020 to 31 March 2020; and
- after 1 July 2020 for water consumed from 1 January 2020 to 30 June 2020.

Supplementary Rate Notices or Water Consumption Notices for variations in rates and charges payable or unbilled amounts may be issued as required throughout the year.

DIFFERENTIAL GENERAL RATES

The total amount to be raised by way of General Rates represents the balance of the funds needed to meet Council's budgeted expenditure for 2019/20, after taking into account all other internal and external revenue sources.

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

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

- Land size and use;
- Availability of general services;
- Consumption of general services;

- State determined land valuation; and
- Income producing capacity of the land.

For a variety of reasons, including those provided for in Council’s Revenue Policy, Council will levy Differential General Rates. The categories and descriptions, which the Council has identified for the purpose of differential rating, after consideration of relevant rating equity factors, are:

RESIDENTIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2019/20 financial year:-

Differential Category		Description
1	Residential <1 Ha – Camooweal	Land used for residential purposes in the town of Camooweal, which has an area of less than 1 ha and is not otherwise categorised.
2	Residential – Owner Occupied <4,000 m ²	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.
3	Residential – not principal residence <4,000 m ²	Land used for residential purposes, which is not occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.
4	Residential <1ha	Land used for residential purposes, which has an area of 4,000 m ² or greater, but less than 1 Ha and is not otherwise categorised.
5	Residential <10Ha	Land used for residential purposes, which has an area of 1 ha or greater, but less than 10 ha and is not otherwise categorised.
6	Multi Residential: 2 – 4 Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, which has 2 or more separate dwelling units but less than 5 dwelling units, which is not otherwise categorised.
7	Multi Residential: 5 – 9 Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, which has 5 or more separate dwelling units but less than 9 dwelling units, which is not otherwise categorised.
8	Multi Residential: 10 – 24 Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, which has 10 or more separate dwelling units but less than 24 dwelling units, which is not otherwise categorised.
9	Multi Residential: 25+ Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, which has 25 or more separate dwelling units, which is not otherwise categorised.
10	Building Units	Land used, or intended to be used, for group titles purposes.

COMMERICAL CATEGORIES

The following differential rating categories and descriptions apply for the 2019/20 financial year:-

Differential Category		Description
11	Camooweal - Commercial	Land used for commercial purposes in the town of Camooweal which is not otherwise categorised.
12	Retail, Commercial Business <1,000 m ²	Land used for commercial purposes, which has an area of 1,000 m ² or less and is not otherwise categorised.
13	Retail, Commercial Business <2,000 m ²	Land used for commercial purposes, which has an area of 2,000 m ² or less and is not otherwise categorised.
14	Retail, Commercial Business <4,000 m ²	Land used for commercial purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
16	Retail, Commercial Business <6,000 m ²	Land used for commercial purposes, which has an area of 6,000 m ² or less and is not otherwise categorised.
17	Retail, Commercial Business <10,000 m ²	Land used for commercial purposes, which has an area of 10,000 m ² or less and is not otherwise categorised.
18	Retail, Commercial Business >10,000 m ²	Land used for commercial purposes, which has an area of greater than 10,000 m ² and is not otherwise categorised.
19	Professional Office <2,000 m ²	Land used for professional offices purposes, which has an area of <2,000 m ² or less and is not otherwise categorised.
20	Professional Office >2,000 m ²	Land used for professional offices purposes, which has an area of greater than 2,000 m ² and is not otherwise categorised.
21	Shops – Main Retail	Land used for CBD Retail shops and car parking purposes which is not otherwise categorised.
22	Shopping Centre Floor Space <1,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of 1,000 m ² or less.
23	Shopping Centre Floor Space <2,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of more than 1,000m ² but less than 2,000 m ²
24	Shopping Centre Floor Space >2,000 m ²	Land used for drive in shopping centre purposes, which has floor space area equal to or greater than 2,000 m ² .
26	Nurseries	Land used for the purpose of Plant Nurseries.
27	Transformer Sites <1,000 m ²	Land used for the purpose of a transformer and has a land area of 1,000 m ² or less.
28	Transformer Sites >1,000 m ²	Land used for the purpose of a transformer and has a land area of more than 1,000 m ² , but less than 5 Ha.
29	Transformer Sites >5 Ha	Land used for the purpose of a transformer and has a land area of 5.0 Ha or more.
30	Public Accommodation <20 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has less than 20 accommodation units, rooms or sites.
31	Public Accommodation <40 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 20 or more but less than 40 accommodation units, rooms or sites.
32	Public Accommodation <60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 40 or more but less than 60 accommodation units, rooms or sites.

Differential Category		Description
33	Public Accommodation >60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 60 or more accommodation units, rooms or sites.
34	Hotels/ Licensed Clubs <20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of less than 20 accommodation units, rooms or sites.
35	Hotels/ Licensed Clubs - >20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of 20 or more accommodation units, rooms or sites.
36	Intensive Accommodation 5-24 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 5 or more but less than 25 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
37	Intensive Accommodation 25-49 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 25 or more but less than 49 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
38	Intensive Accommodation 50-99 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 50 or more but less than 99 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
39	Intensive Accommodation 100-199 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 100 or more but less than 199 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
40	Intensive Accommodation 200-299 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 200 or more but less than 299 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
41	Intensive Accommodation >300 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 300 or more rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known

Differential Category		Description
		as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
42	Commercial Other <1 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of 1.0 Ha or less.
43	Commercial Other <2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 1.0 ha but less than 2.0 ha.
44	Commercial Other >2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 2.0 ha.

Note: There are no categories 15 and 25 for the 2019/20 financial year.

RURAL CATEGORIES

The following differential rating categories and descriptions apply for the 2019/20 financial year:-

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

Note: There are no categories 47 and 48 for the 2019/20 financial year.

INDUSTRIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2019/20 financial year:-

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

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

INTENSIVE BUSINESSES AND INDUSTRIES CATEGORIES

The following differential rating categories and descriptions apply for the 2019/20 financial year:-

Differential Category		Description
60	Mining <10 Ha	Mining leases and land used for the purpose of mining which has an area of less than 10 Ha and is not otherwise categorised.
61	Mining <100 Ha	Mining leases and land used for the purpose of mining which has an area of 10Ha or more but less than 100 Ha and is not otherwise categorised.
62	Mining <1,000 Ha	Mining leases and land used for the purpose of mining which has an area of 100 Ha or more but less than 1,000 Ha and is not otherwise categorised.
63	Mining <10,000 Ha	Mining leases and land used for the purpose of mining which has an area of 1,000 Ha or more but less than 10,000 ha and is not otherwise categorised.
64	Mining <25,000 Ha	Mining leases and land used for the purpose of mining which has an area of 10,000 Ha or more but less than 25,000 Ha and is not otherwise categorised.
65	Mining <50,000 Ha	Mining leases and land used for the purpose of mining which has an area of 25,000Ha or more but less than 50,000 ha and is not otherwise categorised.
66	Mining <100,000 Ha	Mining leases and land used for the purpose of mining which has an area of 50,000 Ha or more but less than 100,000 ha and is not otherwise categorised.

67	Mining >100,000 Ha	Mining leases and land used for the purpose of mining which has an area of 100,000 Ha or more and is not otherwise categorised.
70	Power Station <200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of greater than 0.5 MW and less than 200 MW, including land used for any purpose associated with these uses.
71	Power Station >200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 200 MW, including land used for any purpose associated with these uses.
75	Noxious A	Land or leases used, or intended to be used, as a noxious / offensive industry which has an area of 1.0 ha or more but less than 5.0Ha and is not otherwise categorised.
76	Noxious B	Land or leases used, or intended to be used, as a noxious / offensive industry which has an area of 5.0 ha or more and is not otherwise categorised.
80	Quarry	Land or leases used, or intended to be used, for the extraction of sand and quarry materials.

Note: There are no categories 25, 58, 59, 68, 69, 72, 73, 74, 77, 78 or 79 for the 2019/20 financial year.

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

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

DIFFERENTIAL GENERAL RATES AND MINIMUM GENERAL RATE

That, in accordance with Sections 92 and 94 of the *Local Government Act 2009*, Mount Isa City Council makes Differential General Rates and Minimum General Rates for the year ending 30th June 2020 for the reasons and for the categories set out hereunder -

- the valuation applying to the 2019/20 financial year would lead to rating inequities and a distortion of relativities in the amount of rates paid in the various areas of the Local Government area if only one General Rate were adopted;
- the level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- the categories of land have been identified in accordance with criteria determined by Council and in accordance with Section 92 of the *Local Government Act 2009*.

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

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

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

Category	Description	Rate c in the \$	Minimum Rate
Residential Categories			
1	Residential <1 ha – Camooweal	2.7886	\$330
2	Residential <4,000 m ²	1.0136	\$670
3	Residential <4,000 m ² , Not Principal Residence	1.0990	\$740
4	Residential <1ha	0.8006	\$720
5	Residential <10 ha	0.6719	\$720
6	Multi Residential : 2 – 4 Dwellings or Units	1.0928	\$955
7	Multi Residential: 5 – 9 Dwellings or Units	1.1689	\$1,905
8	Multi Residential : 10 – 24 Dwellings or Units	2.0014	\$3,795
9	Multi Residential : 25+ Dwellings or Units	1.1710	\$7,585
10	Building Units	1.2163	\$670
Commercial Categories			
11	Camooweal – Commercial	3.7312	\$360
12	Retail, Commercial Business <1,000 m ²	2.9038	\$1,255
13	Retail, Commercial Business <2,000 m ²	2.9728	\$2,510
14	Retail, Commercial Business <4,000 m ²	3.0572	\$3,765

Category	Description	Rate c in the \$	Minimum Rate
16	Retail, Commercial Business <6,000 m ²	2.8987	\$6,255
17	Retail, Commercial Business <10,000 m ²	3.2218	\$7,510
18	Retail, Commercial Business >10,000 m ²	2.2051	\$8,765
19	Professional Office <2,000 m ²	3.5315	\$3,140
20	Professional Office >2,000 m ²	2.9399	\$6,255
21	Shops – Main Retail	4.1448	\$3,765
22	Shopping Centres Floor Space =to or <1,000 m ²	3.9833	\$18,760
23	Shopping Centres Floor Space: more than 1,000m ² but less than 2,000 m ²	11.1019	\$37,505
24	Shopping Centres Floor Space = or >2,000 m ²	9.6798	\$75,005
26	Nurseries	2.3626	\$1,255
27	Transformer Sites <0.1 ha	4.2601	\$1,255
28	Transformer Sites >0.1 ha	3.1539	\$2,510
29	Transformer Sites >5 ha	0.7769	\$3,765
30	Motels, Caravan Parks <20 rooms	2.8493	\$4,825
31	Motels, Caravan Parks <40 rooms	2.9707	\$9,600
32	Motels, Caravan Parks <60 rooms	3.2547	\$14,405

Category	Description	Rate c in the \$	Minimum Rate
33	Motels, Caravan Parks >60 rooms	1.9767	\$19,190
34	Hotels, Licensed Clubs <20 rooms	3.0150	\$12,000
35	Hotels, Licensed Clubs >20 rooms	3.3761	\$23,895
36	Intensive Accommodation: 5-24 rooms	1.8625	\$6,020
37	Intensive Accommodation: 25-49 rooms	1.7859	\$12,000
38	Intensive Accommodation: 50-99 rooms	1.7859	\$23,985
39	Intensive Accommodation: 100-199 rooms	1.7863	\$47,960
40	Intensive Accommodation: 200-299 rooms	1.7859	\$71,925
41	Intensive Accommodation: 300+ rooms	1.7863	\$95,905
42	Commercial Other <1 Ha	1.1528	\$669
43	Commercial Other <2 Ha	1.7287	\$669
44	Commercial Other >2 Ha	1.6268	\$669
Rural Categories			
45	Rural Land <1,000 Ha	0.6802	\$761
46	Rural Land >1,000 Ha	3.1014	\$782
Industrial Categories			
49	Industry - Camooweal	4.0182	\$391

Category	Description	Rate c in the \$	Minimum Rate
50	Industry <4,000 m ²	3.0572	\$2,705
51	Industrial <1 Ha	3.1333	\$5,400
52	Industrial >1 Ha	3.3154	\$10,795
53	Transport, Storage, Warehouse <4,000 m ²	3.1107	\$2,705
54	Transport, Storage, Warehouse <1 Ha	2.5674	\$5,400
55	Transport, Storage, Warehouse <10 Ha	2.5231	\$10,795
56	Transport, Storage, Warehouse >10 Ha	3.1385	\$21,560
57	Service Stations <4,000 m ²	3.3000	\$8,090
Intensive Businesses and Industries Category			
60	Mining Lease <10 Ha	59.2920	\$3,385
61	Mining Lease <100 Ha	3.0253	\$6,750
62	Mining Lease <1,000 Ha	320.3647	\$13,480
63	Mining Lease <10,000 Ha	116.1432	\$33,670
64	Mining Lease <25,000 Ha	76.8262	\$168,295
65	Mining Lease <50,000 Ha	41.3340	\$336,585
66	Mining Lease <100,000 Ha	41.3340	\$673,160
67	Mining Lease >100,000 Ha	41.3340	\$1,346,315

Category	Description	Rate c in the \$	Minimum Rate
70	Power Station <200 MW	5.9353	\$8,090
71	Power Station >200 MW	13.4850	\$100,985
75	Noxious A	3.8032	\$13,480
76	Noxious B	5.8447	\$33,670
80	Quarry	3.8958	\$33,670

UTILITY CHARGES

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

SEWERAGE CHARGES AND EFFLUENT CHARGES

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

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

Sewer service charges are levied per service or connection rendered to each Ratepayer. Each Service Unit has an Australian dollar value equivalent and these are detailed below:

Utility	Mount Isa Rate per charge or service	Camooweal Rate per charge or service
Sewer Access Charge	\$640.00	\$184.00
Sewer Connected Charge	\$640.00	\$184.00
Sewer Additional Pedestal Charge	\$550.00	\$165.00

CLEANSING CHARGES

Mount Isa City Council Local Law No. 6 (Waste Management) 2018 4 Part 2 Waste management Division 1 states that Council may:

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

All residential properties within the serviced area will pay, as a minimum, for one Garbage Service.

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

This recognises that the cleansing provider is required to drive past each residence within the serviced area and it is impractical to monitor the use of the service on a dwelling by dwelling basis.

This also applies to a property with a business and a dwelling. As minimum Council will levy one Garbage Service - Residential. Any commercial garbage service to the property will also, in addition, be levied to the ratepayer (where a commercial service is provided by Council or its appointed contractor).

The charging system for residential cleansing includes the following descriptions and definitions.

RESIDENTIAL GARBAGE COLLECTION

Charge Description	Definition of service
Garbage Service (<i>Mount Isa</i>)	Charge applied for the removal and disposal of one 240 litre (maximum) capacity refuse bin twice per week, or such other quantities as may be determined by Council, to a single dwelling, each unit of a multi-unit dwelling or Group title lots, and other installations as determined by Council.

Garbage Service (<i>Camooweal</i>)	Charge applied for the removal and disposal of one 240 litre (maximum) capacity refuse bin once per week, or such other quantities as may be determined by Council to a single dwelling, each unit of a multi-unit dwelling or Group title lots and other installations as determined by Council.
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Residential garbage service charges are levied per service (as defined in the table above) rendered to each Ratepayer. Each Service has an Australian dollar value equivalent and this is detailed below:

Utility	Mount Isa Rate per service	Camooweal Rate per service
Garbage Service	\$333.00	\$613.00

Residential households may apply for an additional bin service, but approval is at the sole discretion of Council. Each additional bin service will be charged at the rate per service as stated in the table above.

COMMERCIAL GARBAGE COLLECTION

The charging system for commercial cleansing includes the following descriptions and definitions

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

Commercial garbage service charges are levied per service rendered to each Ratepayer and include the Waste Service Charge (separately identified). Each Service Unit has an Australian dollar value equivalent and these are detailed below:

Commercial Garbage Service – Mount Isa	First Service per week	Per Additional Weekly Service
Commercial Garbage – 240 Litre	\$613.00	\$555.00
Commercial Garbage – 240 Litre Waste Service Charge	\$57.00	\$57.00
Commercial Garbage – 360 Litre	\$888.00	\$799.00
Commercial Garbage – 360 Litre Waste Service Charge	\$85.00	\$85.00
Commercial Garbage – 0.76 m ³	\$1,745.00	\$1,567.00

Commercial Garbage – 0.76 m ³ Waste Service Charge	\$178.00	\$178.00
Commercial Garbage – 1.5 m ³	\$2,877.00	\$2,589.00
Commercial Garbage – 1.5 m ³ Waste Service Charge	\$351.00	\$351.00
Commercial Garbage – 3.0 m ³	\$4,378.00	\$3,940.00
Commercial Garbage – 3.0 m ³ Waste Service Charge	\$702.00	\$702.00

Charge Description	Definition – Camooweal
Commercial Garbage Charge	Charge applied for the weekly service to remove and dispose of each 240L refuse bin the number of which is supplied to each separate business entity as determined by Council.

Commercial Garbage Service – Camooweal	1 Service per week
Commercial Garbage – 240 Litre	\$613.00
Commercial Garbage – 240 Litre Waste Service Charge	\$57.00

WATER CHARGES

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

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

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

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

Council operates two water schemes as follows:

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

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

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

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

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

Tenanted Properties

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

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

Stopped Meter

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

Dedicated Fire Service

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

Should there be **more than 100kL** of water per annum used through the dedicated fire service meter; the property owner will be required to provide sufficient evidence to Council to prove water was used for genuine fire-fighting and fire system testing purposes. All water not used for genuine fire-fighting or fire systems testing will be charged to the property owner.

Conditions of Use for Dedicated Fire Services – fire system testing

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

Fire-fighting purposes

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

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

Dual Fire Service

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

- a) fire-fighting systems; and
- b) normal water needs of the premises

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

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

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

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

Fire-fighting purposes

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

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

ANNUAL WATER ACCESS CHARGE

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

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

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

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

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

MOUNT ISA

For all properties not listed elsewhere and unless a concession applies, the annual water access charge for domestic and commercial properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2019/20 financial year:

Size of Water Meter	Annual Access Charge
20 mm	\$ 1,163
25 mm	\$ 1,817
32 mm	\$ 2,977
40 mm	\$ 4,651
50 mm	\$ 7,268
80 mm	\$ 18,604
100 mm	\$ 29,069
150 mm	\$ 65,406
Dual Fire Service	\$ 7,268
Dedicated Fire Service	\$ 1,817

CAMOOWEAL

For all properties not listed elsewhere and unless a concession applies, the annual water access charge for domestic and commercial properties within the Township of Camooweal declared water service area shall be charged as per the table below for the 2019/20 financial year:

Size of Water Meter	Annual Access Charge
20 mm	\$ 873
25 mm	\$ 1,362
32 mm	\$ 2,233
40 mm	\$ 3,488
50 mm	\$ 5,450

BODY CORPORATES – Mount Isa and Camooweal

Unless a concession applies, the annual water access charge for **every individual Community Title Lot** within a body corporate or group title, whether they be domestic and commercial, will be **\$360.00** for the 2019/20 financial year so long as they are in the declared water areas.

Vacant Land – Mount Isa

Unless another water concession applies vacant land, whether it be domestic or commercial, meter or non-metered, will be charged an annual water access charge of **\$1,163** for the 2019/20 financial year so long as the vacant land is within the City of Mount Isa declared water area.

Vacant Land – Camooweal

Unless another water concession applies vacant land, whether it be domestic or commercial, meter or non-metered, will be charged an annual water access charge of **\$873** for the 2019/20 financial year so long as the vacant land is within the Town of Camooweal declared water area.

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

Non-Profit Sporting Club

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

Community Organisation

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

Non-Profit Organisation

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

For all properties not listed elsewhere and unless another concession applies, the annual water access charge for non-profit sporting clubs, community organisations, and non-profit organisations within the declared water service areas shall be charged as per the table below for the 2019/20 financial year.

Size of Water Meter	Annual Access Charge
20 mm	\$ 291
25 mm	\$ 454
32 mm	\$ 744
40 mm	\$ 1,163
50 mm	\$ 1,817
80 mm	\$ 4,651
100 mm	\$ 7,268
150 mm	\$ 16,351
Dual Fire Service	\$ 1,817
Dedicated Fire Service	\$ 454

Council Parks and Educational Facilities – Mount Isa and Camooweal

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

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

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

For all properties not listed elsewhere and unless another concession applies, the annual water access charge for Council parks and educational facilities within the declared water service areas shall be charged as per the table below for the 2019/20 financial year

Size of Water Meter	Annual Access Charge
20 mm	\$ 465
25 mm	\$ 726
32 mm	\$ 1,190
40 mm	\$ 1,860
50 mm	\$ 2,907
80 mm	\$ 7,442
100 mm	\$ 11,627
150 mm	\$ 26,162
Dual Fire Service	\$ 2,907
Dedicated Fire Service	\$ 726

Can I change the Size of my Water Meter?

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

WATER CONSUMPTION CHARGES

Section 102 of the *Local Government Regulation 2012* applies to calculating water consumption charges against land or premises for which consumption charges were made and levied, so that regardless of whether the meter reading for the second half of the 2019/20 financial year occurs before the end of that financial year or after the beginning of the 2020/21 financial year, the consumption charge for that half is calculated in accordance with the relevant basis of charge in Council's rating resolution for the 2019/20 financial year.

Water Meter Readings:

Water meters for all properties in all water route groups, aside from groups 99 and 0 (generally Mount Isa residential and all of Camooweal) will be read on a half yearly basis. Water meters for all properties within water route groups 99 and 0 (generally Mount Isa non-residential properties) will be read on a quarterly basis.

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

For example, if a Mount Isa single dwelling residential property has two water meters: meter one shows consumption of 100kL and meter two shows consumption of 1,700kL. The total consumption for the property assessment is 1,800kL. The property owner will be charged the Tier 1 consumption for the first 1000kL and then Tier 2 consumption for the remaining 800kL of consumption.

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

Dedicated Fire Service

A water service connection which services only the fire-fighting systems. Your dedicated fire service water meter will be read however Council will abide by the *Water Supply (Safety & Reliability) Act 2008* in regards to charging for water used for genuine fire-fighting and fire system testing purposes.

Dual Fire Service connection

A water service connection which serves both:

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

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

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

MOUNT ISA RESIDENTIAL

For all residential properties not listed elsewhere and unless a concession applies, water consumption for residential properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2019/20 financial year:

Band	Kilolitres	Price per kilolitre
Tier 1	0 - 1,000 kL	\$0.87
Tier 2	1,000 - 2,000 kL	\$3.00
Tier 3	Over 2,000 kL	\$4.00

MOUNT ISA NON-RESIDENTIAL

For all non-residential properties not listed elsewhere and unless a concession applies, water consumption for domestic and commercial properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2019/20 financial year:

Band	Kilolitres	Price per kilolitre
Tier 1	0 – 1,250 kL	\$0.87
Tier 2	1,250 - 2,000 kL	\$3.00
Tier 3	Over 2,000 kL	\$4.00

CAMOOWEAL

For all properties not listed elsewhere and unless a concession applies, all **water consumption** for domestic and commercial properties within the Township of Camooweal declared water service area shall be charged at **\$0.87 per kilolitre** for the 2019/20 financial year.

BODY CORPORATES – MOUNT ISA AND CAMOOWEAL

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

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

Unless a concession applies, all **water consumption** for domestic and commercial body corporate properties within the declared water service areas shall be charged at **\$0.87 per kilolitre** for the 2019/20 financial year.

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

Unless a separate concession applies, **water consumption** for non-profit sporting clubs, community organisations and non-profit organisations within the declared water service areas shall be charged at **\$0.87 per kilolitre** for the **first 5,000kL** of consumption then in accordance with the following table for the 2019/20 financial year.

Band	Kilolitres	Price per kilolitre
Tier 1	0 – 5,000 kL	\$0.87
Tier 2	Over 5,000 kL	\$4.00

COUNCIL PARKS AND EDUCATIONAL FACILITIES

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

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

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

Unless a separate concession applies, all water consumption for council parks and educational facilities within the declared water service areas shall be charged at **\$1.70 per kilolitre** for the 2019/20 financial year.

SEPARATE RATES AND CHARGES

ENVIRONMENT CHARGE

In accordance with Section 94 (b)(i) of the *Local Government Act 2009* Council will make and levy a separate charge for the financial year 2019/20 on all assessments. This will be described as an Environment Charge.

The Environment Charge will allow Council to fund a range of strategic environmental management initiatives including rehabilitation across the region. The amount of the separate charge will be **\$56.50** per annum per assessment.

GENERAL INFORMATION

REBATES AND CONCESSIONS

Concession for Pensioners

Council provides pensioners with a concession on General Rates and Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of \$200.00.

- No concession is provided on State Fire Services Levy as it is a State Government Charge.
- No concession is offered on any separate or special charges.

Council will be continuing to provide an additional \$80.00 per annum concession to pensioners in 2019/20. Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

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

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

General Eligibility

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

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

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

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

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

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

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

Concession for Owner occupied Residential Property with a larger than standard 20mm water meter

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

CONDITIONS FOR RECEIVING REMISSION

Property is to be owner occupied and used for residential purposes only, no business (other than a home-based business) is carried out on the premises.

Home based businesses must be a conforming home business under the City of Mount Isa Planning Scheme 2006 (as amended 2015) by complying with all Acceptable Solutions of the residential planning area code and the home business code; and

the property must be classified in one of the following differential rating categories:

- 1 – Residential <1Ha – Camooweal
- 2 – Residential <4,000 m²
- 4 – Residential <1Ha; and
- 5 – Residential <10Ha.

The property cannot currently be subject to any other Council approved concessions or remission for water access charges.

REMISSION AVAILABLE

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

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

Home Haemodialysis (Kidney Dialysis) Treatment

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

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

Laura Johnson Home:

- Council approve a 50% concession on the annual water access charge for the 2019/20 financial year on its commercial rates assessment and:
- 50% of the applicable sewerage costs on its commercial rates assessment for the financial years 2016/2017 to 2019/2020 with this being applicable to the properties existing at 30 June 2015 only; and
- garbage concession being the charges for a 1.53 m³ bin service is used in lieu of the 3.0 m³ garbage service rate plus 12 additional 240L bins are charged at the residential rate for the financial years 2016/2017 to 2019/2020. Resolution OM17/06/18.

Christian Outreach Centre

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

Good Shepherd Parish

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

The Cootharinga Society of North Queensland:

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

LIMITATION ON INCREASES

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

RATES INCREASE

Under section 169 (6) of the *Local Government Regulation 2012*, Council is required to include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year 2019/20 compared with the rates and utility charges levied in the previous 2018/19 budget. The total change is **1.5%**.

Rate or Charge	% Change
General Rates	2.9%
Water Meter Access Charge	2.9%
Water Consumption Charge	0.0%
Sewer Access Charge	2.9%
Sewer Connected Charge	2.9%
Sewer Additional Pedestal Charge	2.9%
Garbage Service	2.9%
Environmental Charge	2.9%

OPERATING CAPABILITY - UNFUNDED DEPRECIATION

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

RECOVERY POLICIES**Period of Notice**

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

Recovery of Overdue Rates and Charges

All Rates and Utility Charges including Water Consumption Notices become overdue immediately following the due date as shown on the notice.

The making of an objection, or the starting of an appeal, does not stop the recovery of overdue rates and utility charges on the land.

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

Interest

Council has resolved to charge interest on Overdue General Rates and Utility Charges at the rate of 8% per annum, compounding daily. Interest will be charged immediately following the due date as shown on the notice.

An interest threshold will be applied under the following circumstances:

When interest is calculated, if:

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

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

Discount

For the 2019/20 and all future years, Council will not offer a discount on any rates and charges.

COST RECOVERY FEES

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

- i) an Application for or the issue of, or a renewal of a licence, permit or other approval under a *Local Government Act* (an application fee); or
- ii) recording of change of ownership of land; or
- iii) giving information kept under a *Local Government Act* e.g. Property Details; or
- iv) seizing property or animals under a *Local Government Act*; or

- v) the performance of another responsibility imposed on the local government under the *Building Act* or the *Plumbing & Drainage Act*; or
- vi) other fees as may be required by legislation

and are detailed in the Register of Cost Recovery Fees which was adopted by Council on **22nd May 2019**.

COMMERCIAL CHARGES

These charges cover all other fees that are collected by Council are contained in a **Register of Commercial Charges** which was adopted on the **22nd May 2019**.

BORROWING

Council does not intend to borrow any funds to supplement financing of its 2019/20 Capital Works Program.