

Torres Shire Council

Revenue Statement Financial Year 2014/15

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PURPOSE

This Revenue Statement is designed to accompany Council's budget and outlines and explains the revenue measures adopted in the budget.

LEGISLATIVE REQUIREMENTS

The Revenue Statement for a financial year is required by legislation to include certain information for the Financial Year: -

Local Government Act 2009

Section 104 (5) of the Local Government Act 2009 outlines Council's requirement to have financial management documents:

s104 (5) financial management documents include the following documents—

(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 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. (i) investment policy;*
- ii. (ii) debt policy;*
- iii. (iii) revenue policy.*

Local Government Regulation 2012

Section 172 of the Local Government Regulation 2012 outlines the requirements of revenue statement:

172 Revenue Statement

- (1) *The revenue statement for a local government must state—*
 - (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 goods and services.*
- (2) *Also, 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.*

DIFFERENTIAL GENERAL RATES

Differential General Rates are levied to contribute toward the provision of all local government services excluding sewerage collection and disposal, water supply, treatment and distribution and refuse collection and disposal provided that any shortfalls in funds for the excluded services may also be covered by the differential general rates.

This year Council has decided to modify its differential general rating system to limit the impact on the ratepayer due to increases in property valuations. The change has created various new categories that are differentiated by occupancy, different land uses, land area, land valuation, while retaining the previously used units' approach where there are separate units of use on the one assessment.

In deciding how the differential rating system will be applied, Council has taken into account the remoteness of Prince of Wales and other islands from Thursday and Horn Islands and the limited access of land owners within remote areas to Council's services and facilities.

Pursuant to section 81 of the Local Government Regulation 2012 Council will adopt a differential general rating scheme. The categories into which rateable land is categorised and the description of those categories are set out in the first and second columns of the table

below. Council delegates to the CEO 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 belongs. In undertaking this task, the CEO may be guided by the land use codes set out in the third column of the table below.

| Category | Description | Identification |
|---|--|---|
| Residential & Other | | |
| 1 - Vacant Land 1 - <\$800,000 valuation | All vacant land on Thursday Island and Horn Island, which is not otherwise categorised having a valuation of less than \$800,000 | To which the following primary land use codes apply: 01 & 04 – Vacant Urban Land & Large Home Site Vacant |
| 2 – Vacant Land 2 - >=\$800,000 valuation | All vacant land on Thursday Island and Horn Island, which is not otherwise categorised having a valuation of more than \$800,000 | To which the following primary land use codes apply: 01 & 04 – Vacant Urban Land & Large Home Site Vacant |
| 3 - Residential 1 – (Owner occupied) <6000 m ² – 1 unit of use | All land on Thursday Island and Horn Island, which is not otherwise categorised, used for residential purposes, being less than 6000 m ² in size, having 1 unit of use, owned solely or partially by a natural person, and is the principal place of residence of the property owner | To which the following primary land use codes apply: 02 & 05– Single Unit Dwelling & Large Home Site Dwelling 06 – Outbuildings 72 – Section 25 Valn |
| 4 - Residential 2 – (Owner occupied) >6000 m ² – 1 unit of use | All land on Thursday Island and Horn Island, which is not otherwise categorised, used for residential purposes, being 6000 m ² or greater in size, having 1 unit of use, owned solely or partially by a natural person, and is the principal place of residence of the property owner | To which the following primary land use codes apply: 02 & 05– Single Unit Dwelling & Large Home Site Dwelling 06 – Outbuildings 72 – Section 25 Valn |
| 5 - Residential 3 – (Non owner occupied) - <6000 m ² – 1 unit of use | All land on Thursday Island and Horn Island, which is not otherwise categorised, used for residential purposes, being less than 6000 m ² in size, having 1 unit of use, and is not the principal place of residence of the property owner | To which the following primary land use codes apply: 02 & 05– Single Unit Dwelling & Large Home Site Dwelling 06 – Outbuildings 72 – Section 25 Valn |
| 6 - Residential 4 - (Non owner occupied) - >6000 m ² and <\$800,000 valuation – 1 unit of use | All land on Thursday Island and Horn Island, which is not otherwise categorised, used for residential purposes, being 6000 m ² or greater in size, having a valuation of less than \$800,000, having 1 unit of use, and is not the principal place of residence of the property owner | To which the following primary land use codes apply: 02 & 05– Single Unit Dwelling & Large Home Site Dwelling 06 – Outbuildings 72 – Section 25 Valn |
| 7 - Residential 5 - (Non owner occupied) - >6000 m ² and >=\$800,000 valuation – 1 unit of use | All land on Thursday Island and Horn Island, which is not otherwise categorised, used for residential purposes, being 6000 m ² or greater in size, having a valuation of \$800,000 or more, having 1 unit of use, and is not the | To which the following primary land use codes apply: 02 & 05– Single Unit Dwelling & Large Home Site Dwelling 06 – Outbuildings 72 – Section 25 Valn |

| Category | Description | Identification |
|---|---|--|
| | principal place of residence of the property owner | |
| 8 - Prince of Wales Island – 1 unit of use | All land on Prince of Wales Island, which is not otherwise categorised, having 1 unit of use | As determined by the CEO |
| 9 - Other Lands– 1 unit of use | All land, which is not otherwise categorised, having 1 unit of use | As determined by the CEO |
| <u>Multi-Unit Residential</u> | | |
| 11 - Multi Residential – 1 unit of use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 1 unit of use | To which the following primary land use codes apply: 03 – Multi unit dwelling (flats) 07 – Guest house/private hotel 08, 09 – Building Units, Group Title 21 – Residential Institutions (Non Medical Care) |
| 12 - Multi Residential – 2 Units of Use and <\$300,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 2 units of use, and a valuation of less than \$300,000 | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) |
| 13 - Multi Residential – 2 Units of Use and >=\$300,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 2 units of use, and a valuation of \$300,000 or more | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 14 - Multi Residential – 3 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 3 units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 15 - Multi Residential – 4 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 4 units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 16 - Multi Residential – 5 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 5 units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 17 - Multi Residential – 6 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 6 units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 18 - Multi Residential – 7 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 7 units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 19 - Multi Residential – 8 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for | To which the following primary land use codes apply: 02 – Single Unit Dwelling |

| Category | Description | Identification |
|--|---|--|
| | multi-residential purposes, having 8 units of use | 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 20 - Multi Residential – 9 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 9 units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 21 - Multi Residential – 10 to 19 (inclusive) Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having between 10 and 19 (inclusive) units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| 22 - Multi Residential – 20 or more Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for multi-residential purposes, having 20 or more units of use | To which the following primary land use codes apply: 02 – Single Unit Dwelling 03 – Multi unit dwelling (flats) 05 – Large Home Site Dwelling |
| Category | Description | Identification |
| Commercial | | |
| 31 – Commercial – 1 Unit of Use and <\$500,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for commercial purposes, having 1 unit of use and a valuation of less than \$500,000 | To which the following primary land use codes apply: 10-20 & 22-27 – Retail Business/Commercial 41-47 & 49 – Special Uses 91 - Transformers |
| 32 – Commercial – 1 Unit of Use and >=\$500,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for commercial purposes, having 1 unit of use and a valuation of \$500,000 or more | To which the following primary land use codes apply: 10-20 & 22-27 – Retail Business/Commercial 41-47 & 49 – Special Uses 91 - Transformers |
| 33 – Commercial – 2 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for commercial purposes, having 2 units of use | To which the following primary land use codes apply: 10-20 & 22-27 – Retail Business/Commercial 41-47 & 49 – Special Uses 91 - Transformers |
| 34 – Commercial – 3 Units of Use and <\$1,000,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for commercial purposes, having 3 units of use and a valuation of less than \$1,000,000 | To which the following primary land use codes apply: 10-20 & 22-27 – Retail Business/Commercial 41-47 & 49 – Special Uses 91 - Transformers |
| 35 – Commercial – 3 Units of Use and >=\$1,000,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for commercial purposes, having 3 units of use and a valuation of \$1,000,000 or more | To which the following primary land use codes apply: 10-20 & 22-27 – Retail Business/Commercial 41-47 & 49 – Special Uses 91 - Transformers |
| 36 – Commercial – 4 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for commercial purposes, having 4 units of use | To which the following primary land use codes apply: 10-20 & 22-27 – Retail Business/Commercial 41-47 & 49 – Special Uses 91 - Transformers |
| 37 – Other Commercial | All Land on Thursday Island and Horn Island which is not otherwise | To which the following primary land use codes apply: |

| Category | Description | Identification |
|-----------------|--|--|
| | categorised and used for commercial purposes | 48 – Sports Clubs / Facilities 50 – 59 – Special Uses |

| Category | Description | Identification |
|--|--|--|
| Industrial | | |
| 41 – Industry – 1 Unit of Use and <\$600,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 1 unit of use, and a valuation of less than \$600,000 | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |
| 42 – Industry – 1 Unit of Use and >=\$600,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 1 unit of use and a valuation of \$600,000 or more | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |
| 43 – Industry – 2 Units of Use and <\$600,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 2 units of use, and a valuation of less than \$600,000 | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |
| 44 – Industry – 2 Units of Use and >=\$600,000 valuation | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 2 units of use and a valuation of \$600,000 or more | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |
| 45 – Industry – 3 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 3 units of use | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |
| 46 – Industry – 4 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 4 units of use | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |
| 47 – Industry – 5 Units of Use | All Land on Thursday Island and Horn Island, which is not otherwise categorised, used for industrial purposes, having 5 units of use | To which the following primary land use codes apply: 28 – 34 – Transport & Storage 35 – 40 Industrials |

Units of Use

For the purposes of categorisation of each parcel of rateable land into the various differential rates categories, units of use will be ascribed to each parcel of rateable land on the basis that a “unit” means a single dwelling house, flat (per unit), living quarters attached to a shop, workshop, living quarters attached to a workshop, store, living quarters attached to a store, business premises (per occupation), caretaker’s residence, service station, hotel, motel, boarding house, picture theatre, hall, church, school, kindergarten, hospital, club or vacant land where town water is connected to that land.

Where multiple uses occur on a given parcel of rateable land, the units of use applying to that parcel of land for the purpose of categorisation shall be the total of the units of use ascribed to each of the separate uses occurring on the land.

Units of use for uses not otherwise defined will be determined by Council or the Chief Executive Officer. Where the use of a premise changes throughout the financial year, the rates levied will be adjusted on a pro-rata basis.

Calculation of Levies

The rate per dollar for each differential category will be determined by Council at its Budget meeting.

Land Use Codes

The reference to “primary land use codes” in the third column of the table above is a reference to the primary land use codes produced, from time to time, by the Department of Natural Resources and Mines.

MINIMUM GENERAL RATES

The Torres Shire Council will levy a minimum general rate on all rateable land for each of the above categories of land.

The minimum general rate takes into account the minimum cost per annum of providing common services, which are provided to every ratepayer, as well as basic general administration costs.

The amount of the minimum general rate levy for each category will be determined by Council at its Budget meeting.

UTILITY CHARGES

General

Utility charges will be levied by Council to meet the cost of providing sullage, sewerage services, cleansing and waste disposal services and water supply. The charges raised should be sufficient to meet the cost of providing the service, including a contribution towards administrative costs and overheads incurred.

Cleansing

The Torres Shire Council will levy a cleansing charge on the owner of each parcel of occupied land or a structure within the urban areas of the Shire.

The determination of the cleansing charges will incorporate the cost of the various services provided by the Council and/or its contractors and the cost of maintaining and providing landfill sites, transfer stations and waste management strategies.

Notwithstanding that the cost of collection and disposal of garbage varies between Thursday Island, Horn Island and Prince of Wales Island, the Council will make a uniform domestic cleansing charge for each of the three islands. For those properties which do not receive a weekly garbage collection service but which have access to the dump on Prince of Wales Island a differential charge will apply.

The amount of annual charges for domestic cleansing will be made by Council at its budget.

Differential charges will be applied to commercial properties having regard to the frequency of collection services provided. The three levels of collection from commercial use are: -

Commercial Garbage A - receive a twice-weekly removal of rubbish service.

Commercial Garbage B - receive a four times weekly removal of rubbish service.

Commercial Garbage C - receive a six times weekly removal of rubbish service.

The amount of annual charge for commercial cleansing will be made by Council at its Budget meeting and will be applied on a per unit of use basis, with the following current units applied to Commercial Garbage A and Commercial Garbage B properties.

Standard Commercial User 1
Multiple Users - per business 1

Other Commercial Users: -

| Name /Assessment No | Units | Name / Assessment No. | Units |
|----------------------------|--------------|--------------------------------------|--------------|
| IBIS TI Travel Building | 2 | ERGON new power station | 2 |
| Commonwealth Centre | 2 | TS Boat Club | 2 |
| Rebel Marine | 2 | Laifoo / 116 | 2 |
| Miller shops / 120 | 6 | Suburban IBIS & Other General Stores | 2 |
| Old High School site | 3 | TI Bowls Club | 3 |
| Boarding House | 3 | Primary Schools & TAFE | 4 |
| Jones / 88 | 4 | Takeaway Food Bars | 3 |
| Ports Corporation (6 bins) | 6 | Cathedral College - each res. unit | 2 |
| Sea Swift (Horn Is) | 4 | R & F Store | 4 |
| Hotels | 5 | Unlicensed Motels | 3 |
| See Hops / 103 | 3 | Hostels | 5 |
| See Hops /104 | 2 | See Hops /105 | 2 |
| Torres Industries / 137 | 3 | Army/Navy Depot | 6 |
| IBIS Main Store | 7 | High School | 9 |
| Hospital | 20 | | |

Units for uses not otherwise defined will be determined by Council or the Chief Executive Officer from time to time: Where the use or occupation of land alters at any time during the financial year or the number of services is varied, adjustments will be made on a pro-rata basis from the date of change.

Where a service is provided for only part of the year, cleansing charges will be levied on a pro-rata time basis.

Sewerage

A sewerage charge will be levied on all properties; both vacant and occupied that are connected or will be connected within a reasonable time to Council's reticulated sewerage system on Thursday Island and Horn Island.

The sewerage charge will be made to recover reasonable costs associated with the provision of sewerage and wastewater services provided by Council in the financial year. These costs may include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

A charge will be applied on a per unit of use basis.

The following units will be applied for the purpose of levying the sewerage charge:

| Description | Units | Description | Units |
|---|--------------|----------------------------------|--------------|
| Single dwelling | 1 | Caretaker's residence | 1 |
| Flats per flat | 1 | Business premises per occupation | 1 |
| Duplexes | 2 | Boarding House | 2 |
| Cathedral College - each residential unit | 2 | | |
| Schools and TAFE | 5 | Rainbow Motel | 5 |
| Description | Units | Description | Units |
| Barracks Bistro | 5 | TS Home for the Aged | 5 |
| Licensed Motels | 15 | Hotels | 15 |

Units for uses not otherwise defined will be determined by Council or the Chief Executive Officer from time to time. Where the use of properties alters at any time during a financial year adjustments will be levied on a pro-rata basis.

Vacant land, where Council is currently able to provide a reticulated sewerage service within a reasonable time, will be charged at a level which is approximately 60% of the charge which would apply to connected properties.

Sullage

The cost of providing a facility access to the old Common Effluent Drainage Scheme will be determined by the cost of operating and maintaining the Scheme. An annual charge will be made on a per unit basis.

The amount of sewerage, sanitary and sullage charges will be made by Council at its budget meeting.

Water

Water charges are determined on a user pays basis and collected to recover the cost of provision of infrastructure and the cost of operating and maintaining the water supply system. It is the view of Council that it is equitable for users to contribute to the fixed cost of the water supply operation by way of an access water charge, while the consumption charge for all water consumed above the access amount conforms to user pays principles and provides an incentive for water conservation.

The charges will apply to all consumers of water in the Shire, including residential and commercial users. Charges will be applied on a per unit of use basis, as measured by a water meter, and made by Council at its budget meeting in accordance with the following table: -

| |
|---|
| an annual access charge for water (including 400kl)* |
| an annual consumption charge for the next 350 kilolitres consumed |
| a higher annual consumption charge for water consumed in excess of a further 350 kilolitres |
| a higher charge for supplying water for shipping |

* *In accordance with Torres Shire Policy, Council will allow residents consumption of 400kl water in the dry season as a Community Service Obligation to prevent a "brown earth".*

Where the use of the property alters at any time during a financial year adjustments will be levied on a pro-rata basis.

An access water charge for vacant land will also be applied to each separately surveyed parcel of vacant land within the Shire which is not currently connected to Council's reticulated water supply system but which is within 100m from Council's reticulated water supply system where Council is able to provide a connection. The charge will be approximately 75% of the access water charge for a connected property.

A charge for water supplied to Hammond Island will be set by Council, as part of its adoption of its Cost-Recovery Fees.

COST-RECOVERY FEES

Council may decide to fix a cost-recovery fee for: -

- an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under a local government Act;
- recording a change of ownership of land;
- giving information kept under a local government Act;
- seizing property or animals under a local government Act

Council's policy is to structure its cost-recovery fees so that the costs of providing the service, giving the information or taking the action for which the fee is charged are recovered.

Any direct or indirect costs incurred by Council in providing the service, giving the information or taking the action will be reflected in the fee charged. The fee charged will include a component for overheads not incurred in directly providing the service, giving the information or taking the action, but which are necessary to provide the service, give the information or take the action.

Council's cost-recovery fees from time to time will be listed in Council's Register of Cost-Recovery Fees, which is open to inspection at the Council's public office.

BUSINESS ACTIVITY FEES

Council will charge business activity fees for services and facilities it supplies, other than services and facilities for which a cost-recovery fee may be fixed.

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made 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 the following: rents, plant hire, private works and hire of facilities.

Council will adopt a schedule of business activity fees as part of the budget process, but the charges may be amended by Council, or delegated Officer throughout the financial year.

STATE FIRE LEVY

Fire levy charges will continue to be levied on a half yearly basis in accordance with the schedule of charges advised by the Queensland Fire Service.

The funds collected by Council, less an administration charge for collection of the Fire Levy Charge as determined by Council, are remitted quarterly by Council to the Queensland Fire Service.

HORN ISLAND AERODROME

The cost of operating and maintaining the Aerodrome including administrative costs, capital works expenditure and overheads is to be recovered equitably from users by way of landing and parking fees and general charges after allowing for property rentals, concessions and other aerodrome revenue.

INTEREST ON OVERDUE RATES AND CHARGES

It is Council's policy to ensure that the interests of ratepayers are protected by discouraging avoidance of responsibility for meeting rates and charges debts.

To this end, Council will impose interest on rates and charges on the date the rates and charges become overdue.

In accordance with Section 133 of the Local Government Regulation 2012 when any rates or charges are unpaid Council will impose interest compounded daily on rates and charges which remain unpaid at the expiration of the sixty days after the issue of the rate notice.

The rate of interest will be determined annually by resolution.

ISSUE OF RATE NOTICES AND TIME FOR PAYMENT OF RATES AND CHARGES

Council proposes to continue to send rates notices half yearly to minimise the effect of rate payments upon property owners. The time for payment of rates and charges will be determined by Council at its Budget meeting.

DISCOUNT

That, in accordance with Section 130 (Discount for prompt payment of rates or charges) of the Local Government Regulation 2012, to encourage the prompt payment of rates and charges, a discount will be allowed on the general rates component only of the rates and charges levied, (so long as there are no other arrears of rates and charges (including interest thereon) outstanding on the due date for payment.

Pensioners eligible for pensioner remission, and who pay all rates and charges owing for a particular period within the discount period, will also be eligible for discount on the general rates component only of the rates and charges levied for that period.

The discount rate will be determined by Council at its Budget meeting.

CONCESSIONS AND REMISSIONS

Pensioners

In accordance with Chapter 4, Part 10 of the Local Government Regulation 2012, it is Council's policy to provide assistance by way of a partial remission of rates to pensioners who are in receipt of a full pension from the Commonwealth Government (eg. age, disability support, sole parent, carer's war, widow, service or TPI pension or family allowance) and who comply with the guidelines established by the Queensland Department of Communities for the State pensioner rate subsidy scheme.

The remission amount will be determined by Council at its Budget meeting.

LIMITATION ON INCREASES IN RATES AND CHARGES

At this stage Council is not offering any limitation on increases in rates and charges.