

REVENUE STATEMENT FOR THE 2020/2021 FINANCIAL YEAR

Responsible Manager:	Chief Financial Officer
Head of Power:	<i>Local Government Act 2009, section 104</i> <i>Local Government Regulation 2012, sections 169 and 172</i>
Authorised by:	Council
Authorised on:	21 July 2020
Implemented from:	1 July 2020
Last Reviewed:	2020
Review History:	2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020
To be reviewed on:	30 June 2021
Corporate Plan:	Sustainability

Introduction

This revenue statement is prepared in accordance with section 104 of the *Local Government Act 2009* and sections 169 and 172 of the *Local Government Regulation 2012*.

General Rates

Council **does not levy differential General Rates** on the basis that all land is deemed non rateable by virtue of section 93(1)(d) of the *Local Government Act 2009* and/or section 71(2) of the *Local Government Regulation 2012*.

Utility Charges - Overview

Section 94 of the *Local Government Act 2009* provides the power for Council to levy utility charges. Utility charges are service charges relating to the provision of water, sewerage and waste management services. For avoidance of doubt utility charges are not levied on vacant land. The service charges for water, sewerage and waste as detailed below are differentiated having regard to whether they fall under the service charge category of either residential or commercial. Those terms are further defined in the following table: -

SERVICE CHARGE CATEGORY	DESCRIPTION
Residential	Land that is occupied and used only for residential purposes (excluding residential land the subject of a 40 year lease to the State Government).
Mixed-Use	Mixed-Use rate is for all rateable land that is used, in part, for residential purposes and used, in part, for commercial/industrial purposes, including, but not limited to: guest houses, motels, home-run businesses and tourist facilities. This category includes residential properties that: <ul style="list-style-type: none">a) are owned by council where the tenant is running a business from home;b) are owned by the occupant – either as a private property, a Katter Lease or home ownership where the owner/lessee is operating a business.
Commercial	Land that is occupied and used for commercial/industrial purposes, including, but not limited to: <ul style="list-style-type: none">• guest houses, hotels, motels• shops, tourist facilities, arts and culture activities• land used by government or utility (telecommunications, electricity) providers to aid in the delivery of commercial and/or government services. i.e. Education, Health, Customs, etc.• all other land not categorised as residential.

Exemptions

Churches are exempt from utility charges. There are no other exemptions from utility charges.

Water Charges

All properties receiving water from a reticulated Council supplied water scheme shall be levied the following charges:

- A Water Service/Access Charge per property to be levied annually; and
- A Volumetric Water Charge per property to be levied annually.

Water Service Charges	Access Charge	Volumetric Charge	Basis of Charge
Residential	\$197.83	\$0.00Kl	Per Property
Mixed-Use	\$989.14	\$1.29Kl	Per Property
Commercial	\$1,978.27	\$2.57Kl	Per Property

Sewerage Charges

All properties receiving sewerage services from a Council supplied network shall be levied a Sewerage Service/Access Charge to be levied annually as set out below.

Sewerage Service Charges	Access Charge	Basis of Charge
Residential	\$236.74	Per Property
Mixed-Use	\$1,1183.73	Per Water Closet (WC). WC is equivalent to: <ul style="list-style-type: none">• A single pedestal; or• 1.3 meters of urinal; or• One (1) to Three (3) wall hung urinals
Commercial	\$2,367.46	Per Water Closet (WC). WC is equivalent to: <ul style="list-style-type: none">• A single pedestal; or• 1.3 meters of urinal; or• One (1) to Three (3) wall hung urinals

Waste Management Charges

All properties receiving waste management services from Council shall be levied a Waste Management Service Charge per property to be levied annually as set out below.

Waste Management Service Charges	Access Charge	Basis of Charge
Residential	\$131.46	Per Property
Mixed-Use	\$657.31	Per Property
Commercial	\$1,314.62	Per Property

Concessions

Part 10 of the *Local Government Regulation 2012* enables Council to grant concessions for Service Charges. Whether Council elects to grant a concession in respect of an application for a concession for Service Charges will be at Council's discretion and an application may be made to Council on one or more of the following grounds:

- Community Sporting Organisations – Not for profit organisations only
- Community Cultural or Arts Organisations – Not for profit organisations only
- Charitable Organisations which are a:
 - a) Not for profit organisation; and
 - b) Are registered as a charity institution or a public benevolent institution; and
 - c) Provide benefits directly to the community; and
 - d) Are endorsed by the Australian Tax Office - Charity Tax Concession.
- The land is owned or occupied by a pensioner
- The payment of the charges will cause hardship to the land owner or occupier
- The concession will in Council's opinion encourage the economic development of all or part of the local government area.

To be considered for a Service Charge concession, eligible individuals/organisations are required to submit a letter to Council detailing the individual's/organisation's eligibility to be considered for the concession and the grounds and basis for requesting the concession.

Concessions will be at the discretion of Council and granted by way of Council resolution upon Council being satisfied of the individual's/organisation's eligibility.

Pensioners

Eligible pensioners can receive from the Queensland State Government a subsidy of 20 per cent (up to a maximum amount of \$200 each year) of the gross Service Charges levied by Council.

Further information may be obtained from the Queensland State Government website at <https://www.qld.gov.au/community/cost-of-living-support/rates-subsidy>.

To receive the subsidy, you must hold 1 of the following concession cards:

- *Queensland Pensioner Concession Card (issued by Centrelink or Department of Veterans' Affairs)*
- *Department of Veterans' Affairs Health Card for all conditions (Gold Card)*

You must also be:

- *the owner or life tenant* of the property, which is your principal place of residence and located in Queensland. [*A life tenancy can only be created by a valid will and is effective only after the death of the property owner, or by a Supreme or Family Court order.]; and*
- *legally responsible for the payment of local council rates and charges levied on that property.*

(Note: Seniors Card holders are not eligible.)

Where the State Government subsidy applies the Council will upon proof of eligibility deduct the appropriate amount off the Service Charge Notice and claim re-imburement from the State Government.

Limitation on Increases in Service Charges

In accordance with section 172(2)(b) of the *Local Government Regulation 2012*, Council advises that for the 2020/2021 financial year, it has not made a resolution limiting an increase of rates and charges.

Issue of Utility/Service Charge Notices

Council intends to issue Service Charge Notices annually as follows:

- Water Access, Sewerage Access and Waste Management Service Charge Notices will be issued in the 4th quarter of the financial year
- Water Usage Notices will be issued in the 4th quarter of the financial year.

Note that the timeframes for issuing Service Charge Notices are indicative only and may be subject to change without notice in line with Council's operational requirements.

The due date for payment is thirty-one (31) days from the date of issue of the Service Charge Notice. Council reserves the right to charge interest at the rate of 9.83% per annum calculated at compound interest on a daily basis on all Service Charges which remain unpaid after the due date, pursuant to section 133 of the *Local Government Regulation 2012*.

Fees on Residents

Section 100 of the *Local Government Act 2009* allows for Council to levy a fee on residents of its local government area.

The Torres Strait Island Regional Council will not levy a fee on residents of residential premises within its local government area for the 2020/2021 financial year.

Fees and Other Receivables

Cost recovery fees

Council imposes cost-recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken.

The criteria Council uses for determining the quantum of each fee reflects the actual cost of providing these services and facilities. Pursuant to section 97(4) of the *Local Government Act 2009*, cost-recovery fees will not be more than the cost to Council of taking the action for which the fee is charged. Council's adopted Register of Fees & Charges details the cost-recovery fees, services and/or facility charges and commercial fees for the 2020/2021 financial year.

Business activity fees

Council has the power to conduct business activities and charge business activity fees for services and facilities it provides on this basis. Business activity fees are charged 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 usually subject to the Commonwealth's Goods and Services Tax. The criteria Council uses to determine business activity fees is a combination of Council's costs to provide the service, what Council considers to be an appropriate mark up where appropriate, and the market for these types of services generally.

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

Council may decide to provide subsidised services in certain instances to various disadvantaged groups and may relax or reduce user fees in those cases. Decisions to subsidise these community groups will be explicit both in terms of the groups to be subsidised and the level of subsidy to be provided.

State Government 40 Year Lease Payments

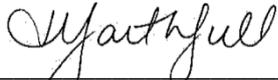
Council has leased the properties listed below to the Queensland State Government for a period of 40 years. Council receives a set annual contractual payment for each dwelling or site subject

to the lease arrangements in lieu of charging Service Charges.

- 51 properties on Moa Island (Kubin)
- 9 properties on Saibai Island
- 6 properties on Mabuiag Island
- 10 properties on Boigu Island
- 8 properties on Warraber Island
- 5 properties on Poruma Island
- 21 properties on Hammond Island
- 8 properties on Mer Island
- 9 properties on Badu Island
- 25 properties on Moa Island (St Paul's)
- 7 properties on Erub Island
- 10 properties on Masig Island
- 6 properties on Iama Island
- 2 properties on Ugar Island
- 3 properties on Dauan Island

Authorisation

This document was duly authorised by Council as the Torres Strait Island Regional Council Revenue Statement on 21 July 2020 and shall hereby supersede any previous procedures of the same intent.



Hollie Faithfull

Acting Chief Executive Officer

Date: 21 July 2020