


Revenue Statement 2018-2019		 Longreach Regional Council
Policy Number:	1.6	
Policy Category:	Financial	
Authorised by:	Res-2018-07-178	
Date approved:	5 July 2018	
Review Date:	5 July 2019	

BACKGROUND

Local Government Act 2009

Section 104(5) (a) (iv) of the *Local Government Act 2009* states the following:

- (5) *The system of financial management established by a local government must include -*
- (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.*

Local Government Regulation 2012

Section 172 of the *Local Government Regulation 2012* outlines the requirement of the 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.*

INTRODUCTION

Longreach Regional Council has a forecast operating revenue of \$21.3 million for the 2018/19 financial year, comprised of net general rates and utility charges (\$9.8M), operating grants (\$4.3M), other fees and charges (\$3.4M), sales revenue (\$2.0M) and other revenues (\$1.8M).

Operating expenses for 2018/19 are forecast to be higher than operating revenue. These expenses consist of employee costs \$13.3M, materials and services \$8M, finance costs (\$0.9M) and depreciation (\$7.2M)

RATING

1. Differential General Rate

General rates are levied to help fund Council's administration as well as services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the area as a whole. In deciding how this revenue is raised, council considered:

- The rateable value of the land;
- Relative valuations between different types of land;
- The demand that some land uses place on services which Council is required to provide; and
- The ability of the land to generate revenue.

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, and the description of those categories, is as follows:

Differential Category	Description
1 – Residential (Longreach) <0.4 Ha	Land used for residential purposes within the township of Longreach which has an area of less than 0.40 Ha, except land included in category 7, 8, 9.
2– Residential (Longreach) 0.4-1 Ha	Land used for residential purposes within the township of Longreach which has an area of more than 0.40 Ha but less than 1 Ha, except land included in category 7, 8, 9.
3– Residential (Longreach) 1 Ha or more	Land used for residential purposes within the township of Longreach which has an area of more than 1 Ha but less than 5 Ha, except land included in category 7, 8, 9.
4 – Rural Residential (Longreach Adjacent)	Land used for rural residential purposes outside of but adjacent to Longreach town.
5 - Urban (Ilfracombe)	Land used for residential purposes within the township of Ilfracombe which is not otherwise categorised.
6 – Urban (Isisford, Emmet, Yaraka)	Land used for residential purposes within the townships of Isisford, Emmet and Yaraka Town which is not otherwise categorised.
7 - Multi Residential 2 – 4 units (All areas)	Land used for multi residential purposes including:- <ul style="list-style-type: none"> • Multi unit dwellings comprising 2, 3 or 4 flats or units; • Guest houses with 2, 3 or 4 separate accommodation rooms; and • Private hotels with 2, 3 or 4 separate accommodation rooms.
8 - Multi Residential 5-9 (All areas)	Land used for multi residential purposes including: - <ul style="list-style-type: none"> • Multi unit dwellings comprising 5, 6, 7, 8 or 9 flats or units; • Guest houses with 5, 6, 7, 8 or 9 separate accommodation rooms; and • Private hotels with 5, 6, 7, 8 or 9 separate accommodation rooms.
9 - Multi Residential 10+ (All areas)	Land used for multi residential purposes including: - <ul style="list-style-type: none"> • Multi unit dwellings comprising 10 or more flats or units; • Guest houses with 10 or more separate accommodation rooms; and • Private hotels with 10 or more separate accommodation rooms
10 – Commercial (Longreach)	Land used for commercial (including licensed premises without accommodation) purposes within the Longreach township which is not otherwise categorized.
11 – Short Term Accommodation <20 units (Longreach)	Land used for the purposes of less than 20 accommodation units or ensuited sites for members of the travelling public including hotels (with accommodation), motels and caravan parks which is within the Longreach township.
12 – Short Term Accommodation 20-40 units (Longreach)	Land used for the purposes of 20 to 40 accommodation units or ensuited sites for members of the travelling public including hotels (with accommodation), motels and caravan parks which is within the Longreach township.

Differential Category	Description
13 – Short Term Accommodation 40+ units (Longreach)	Land used for the purposes of 40 or more accommodation units or ensuited sites for members of the travelling public including hotels (with accommodation), motels and caravan parks which is within the Longreach township.
15 Commercial (Other towns)	Land used for commercial purposes outside Longreach township which is not otherwise categorized.
16 -Transformer Sites	Land used for the purposes of a transformer.
17 – Nursery (All areas)	Land used for the purposes of a nursery and which is greater than 1 hectare in area.
18 – Tourist Attractions (All areas)	Land used for a major tourist attraction, which is greater than 1 hectare in area,
20 - Clubs	Land used for the purposes of a club, sporting club or religious institution.
21 – Horse Stable Precinct	Land in the Longreach Horse Stable Precinct used for the purposes of a horse stable.
22 – Other Land <0.4 Ha (Longreach)	Land with an area of less than 0.4 hectares within the township of Longreach which is not otherwise categorised.
23 – Other Land 0.4 – 1 Ha (Longreach)	Land with an area between 0.4 and 1 hectares within the township of Longreach which is not otherwise categorised
24 – Other Land >1 Ha (Longreach)	Land with an area of more than 1 hectare within the township of Longreach which is not otherwise categorised.
30 - Rural <100 Ha	Land used for rural purposes which is less than 100 hectares in area, except land included in category 54 to 61.
31 - Rural 100 - 1,000 Ha	Land used for rural purposes which is between 100 and 1000 hectares in area, , except land included in category 54 to 61.
32 - Rural >1,000 Ha	Land used for rural purposes which is more than 1000 hectares in area, except land included in category 54 to 61.
40 – Industrial <0.45 Ha	Land used for industrial purposes which is less than 0.45 hectares in area, except where otherwise categorised.
41 – Industrial 0.45 -1.0 Ha	Land used for industrial purposes which is between 0.45 and 1 hectares in area, except where otherwise categorised.
42 – Industrial >1.0 Ha	Land used for industrial purposes which is more than 1 hectare in area, except where otherwise categorised.
43 – Transport and Storage (Longreach)	Land within the township of Longreach which is used for the purposes of transport and/or storage.
50 - Small Mining	Land used for the purposes of mining, with an average of between 0 and 10 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.
51 - Medium Mining	Land used for the purposes of mining, with an average of between 11 and 300 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.
52 - Large Mining	Land used for the purposes of mining, with an average of between 301 and 1000 people on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.
53 - Extra Large Mining	Land used for the purposes of mining, with an average of over 1000 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.
54 - Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
55 - Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".

Differential Category	Description
56 - Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
57 - Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
58 - Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
59 - Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
60 - Intensive Accommodation 501 – 600 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 501 and 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
61 - Intensive Accommodation 600 + persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
62 - Power Station <50 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 50 MW, including land used for any purpose associated with these uses.
63 - Power Station 50 – 250 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 50 MW but less than 250 MW, including land used for any purpose associated with these uses.
64 - Power Station >250 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 250 MW, including land used for any purpose associated with these uses.
65 - Major Transmission Site	Land used, or intended to be used, for a electricity substation with a land area greater than 5 ha.
66 - Petroleum Lease – Gas < 1,000 ha	Petroleum Leases for the extraction of gas with an area of less than 1,000 hectares.
67 - Petroleum Lease – Gas 1,000 ha to 10,000 ha	Petroleum Leases for the extraction of gas with an area of 1,000 hectares or more but less than 10,000 hectares.
68 - Petroleum Lease – Gas 10,000 ha to 30,000 ha	Petroleum Leases for the extraction of gas with an area of 10,000 hectares or more but less than 30,000 hectares.
69 - Petroleum Lease- Gas 30,000 + ha	Petroleum Leases for the extraction of gas with an area of 30,000 hectares or more.
70 - Petroleum Lease –Oil < 10 wells	Petroleum Leases for the extraction of shale oil that have less than 10 wells.

Differential Category	Description
71 - Petroleum Lease –Oil 10 – 29 wells	Petroleum Leases for the extraction of shale oil that have 10 wells or more but less than 30 wells.
72 - Petroleum Lease- Oil 30+ Wells	Petroleum Leases for the extraction of shale oil that have 30 wells or more.
73 - Petroleum Other <400ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction /processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of less than 400 hectares.
74 - Petroleum Other 400 + ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and or transportation (or for purposes ancillary or associated with gas and/or oil extraction/ processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of 400 hectares or more.

Identification of Land

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

Minimum Differential General Rates

Pursuant to section 77 of the *Local Government Regulation 2012* Council considers that there should be a minimum charge for all ratepayers within the region. Due to valuation diversities it is expected that all rateable properties contribute toward the cost of Council providing basic services to the community. Differing minimum differential rates are applied in recognition of the differing levels of minimum basic service levels supplied to each different category of differential rating.

2. Separate Charge

Separate Charge – Environmental Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge to be known as the Environmental Levy Separate Charge in the sum of \$100 per rateable assessment, to be levied equally on all rateable land in the local government area for the purposes of funding natural resource, environmental and waste management strategies.

3. Special Charges

Special Charge – Control of Pests

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the Control of Pest Special Charge of \$1.88 cents per hectare, on all rural land greater than 25 hectares within the local government area, to which the overall plan applies, to fund the provision of pest control through coordinated baiting programs.

The overall plan for the Control of Pests Special Charge is as follows:

1. The service, facility or activity is the provision of pest control services through coordinated baiting programs to the rural parts of the Council area. These pest control services serve to assist with the control of wild dogs and wild pigs which, in turn, improves the viability of, and therefore benefits, the land being levied;
2. The rateable land to which the special rate shall apply is all rural land within the Council area, having an area in excess of 25 hectares. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge at differential levels reflecting the degree to which the land or its occupier is considered to derive benefit;
3. The estimated cost of carrying out the overall plan is \$300,000;
4. The timeframe for carrying out the overall plan is twelve (12) months ending 30 June 2019.

Special Charge – Longreach Wild Dog Exclusion Fence Scheme

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy in future budget meetings a special charge to be known as the Longreach Wild Dog Exclusion Fencing Scheme Special Charge of varied amounts for certain rural properties in the local government area, to which the overall plan applies, to fund the provision of wild dog exclusion fencing.

The amount of special charge shall differ according to the level of benefit that the property receives from the provision of the exclusion fencing. Once all fencing has been installed the level of benefit shall be determined according to the costs associated with borrowing, the purchase of materials and construction of fencing to be repaid over 20 years. To determine the amount of special charge it will generally be the total cost divided by the repayment years noting that the first 5 years will interest only then principal and interest for the remaining term. No discount will apply.

The overall plan for the Longreach Wild Dog Exclusion Fencing Scheme Special Charge was adopted by Council at its 29 June 2017 budget meeting.

1. In summary, the service, facility or activity for which the plan is made is Council borrowing the funds to implement the Longreach Wild Dog Exclusion Fencing Scheme;
2. Council considers that the rateable land or its occupier specially benefits from the service, facility or activity funded by the special charge because the provision of the exclusion fencing empowers a landholder or group of landholders to develop and integrated property pest management plan involving baiting, trapping and shooting to control pest animals and improve the economic viability of the grazing industry;
3. The estimated cost of carrying out the overall plan has increased (from the 29 June 2017 budget meeting estimate of \$17,967,965) to \$18,603,225.87;

4. The estimated time for carryout the overall plan, which commenced on 1 July 2017, is twenty (20) years.

The Annual Implementation Plan for 2018-2019 financial year will be the continuation of procuring fencing materials and engaging fencing contractors to install the exclusion fencing on each property involved in the scheme.

4. Utility Charges

Water Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as follows:

Water charges are determined, collected and used for the purpose of defraying the cost of, water demand management, construction of water infrastructure and the cost of operating, maintaining and managing the water supply system.

A charge is to be levied for the provision of water, which entitles the consumer/ratepayer to use a specified amount referred to as an annual allowance. In the case of land not connected to the Council's water supply but capable of being connected, a vacant water charge is applied to contribute toward the cost of the water supply infrastructure.

Any consumer/ratepayer that has a usage above this specified allowance will be charged for excess water usage. The first 500 kilolitres in excess of the allowance will be charged a rate of \$1.15 and every kilolitre thereafter being charged at a rate of \$2.30 per kilolitre. Where an excess water charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

Where commercial businesses, which are located within a residential premises or on a residential block, are high users of water (in excess of 1000kl per annum), these commercial businesses may (at their cost), install a separate water connection for the commercial entity in order to access Council's bulk water rate.

Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Bulk Water Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as follows:

A charge is to be levied for the provision of bulk water for certain identified properties which will be charged at a rate per kilolitre for all water supplied and measured by a water meter. The identified properties will be billed on a quarterly basis.

Where a bulk water charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Utility Charge - Sewerage

Council provides a sewerage network in the town of Longreach, and Common Effluent Drainage (CED) networks in the towns of Ilfracombe and Isisford.

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

Where a sewerage charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

Longreach – Sewerage Network	
Charge	Charges Apply to:
Sewerage First Pedestal	Improved land supplied with a sewerage service
Sewerage Second Pedestal	Each additional WC pedestal for improved land supplied with a sewerage service (provided that such an additional charge shall not apply to a single unit resident erected on a parcel or lot)
Sewerage Vacant Land	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service

Ilfracombe - CED Network	
Charge	Charges Apply to:
ILF - Sewerage	For the first pedestal in each residence, sporting/recreation building or other buildings connected to the CED
ILF – Sewerage – Shops, Hotels, Hospital & School	For the first pedestals for Shops, Hotels, Hospitals and Schools
ILF – Additional Sewerage	For each additional pedestal connected to the CED
ILF – Vacant Sewerage	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service

Schedule 2 – Isisford	
CED Network	Charges Apply to:
ISIS - Domestic Pedestal	For the first pedestal of each residence
ILF – Commercial Pedestal	For the first pedestals for Shops, Hotels, Hospitals and Schools
ILF – Additional Sewerage	For each additional pedestal connected to the CED
ISIS – Vacant Sewerage	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service

Revenue from these charges is used for the purpose of defraying the cost of planning and constructing sewerage or CED infrastructure and the cost of operating, maintaining and managing the sewerage and CED systems.

Utility Charge - Waste Management

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Charges for refuse services will commence upon premises being considered to be able to be occupied and the delivery of the 240 litre bin to the premises by Council.

For any shared services for lots within the meaning of the “Building Units & Group Titles Act” or an Act in substitution the charge shall be apportioned according to unit entitlement, provided that where a service is commenced or terminated during a year, a pro-rata charge shall be levied. Where a cleansing service is supplied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

No adjustment shall be made for non occupancy or use of premises less than 6 months in duration. No adjustment shall be made for non occupancy or use of premises until written advice is given to Council and only from the date of receipt of that advice and the return of the relevant bins provided to Council.

Longreach - Garbage			
Garbage Collection	Charges Apply to:		
Garbage – Rate 1	For each 240 litre wheelie bin supplied to each separate premises within the region (designated by Council as being within the refuse pick up area)		
Garbage - Rate 2	For each additional 240 litre wheelie bin supplied to each separate premises within the region (designated by Council as being within the refuse pick up area)		
Service Level	Frequency	Number of Bins	Total Service Calculation
1	Once per Week	1	1 @ Rate 1
1	Once per Week	2 or more	1 @ Rate 1 Plus # of bins over 1 @ Rate 2
2	Twice per week <i>(Not available to residences)</i>	1	2 @ Rate 1
2	Twice per week <i>(Not available to residences)</i>	2 or more	2 @ Rate 1 Plus # of bins over 1 x 2 @ Rate 2
3	Three per week <i>(Not available to residences)</i>	1	3 @ Rate 1
3	Three per week <i>(Not available to residences)</i>	2 or more	3 @ Rate 1 Plus # of bins over 1 x 3 @ Rate 2
<ul style="list-style-type: none"> • A minimum service (Service Level 1) of one single weekly 240 litre cart service shall apply to every occupied business and occupied residence within the declared refuse area. • A minimum service (Service Level 2) of one twice weekly 240 litre cart service shall apply to every occupied business premises whose activities involve the preparation or sale of foodstuffs. 			

Schedule 2 - Ilfracombe	
Garbage Collection	Charges Apply to:
ILF - Garbage	For each 240 litre wheelie bin supplied to each separate premises within the region to be collected once per week

Schedule 1- Isisford	
Garbage Collection	Charges Apply to:
ISIS - Garbage	For each 240 litre wheelie bin supplied to a domestic premises to be collected once per week
ISIS – Garbage Second	For each additional 240 litre wheelie bin supplied to a domestic premises to be collected once per week
ISIS – Garbage Commercial	For each 240 litre wheelie bin supplied to a commercial premises such as shops and hotels to be collected once per week

5. Limitation of Rates and Charges Increases

Council recognises its responsibility to provide services in line with revenue gained both by rates and recurrent government funding. When determining the level of rates and charges, and while not imposing a cap on rates and charges increases, Council will have due regard to the communities expectations for services and its capacity to pay for such services.

6. Procedures for the Levying of Rates and Charges

Discount

Pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates, sewerage utility charges, water utility charges (not including bulk or excess water consumption) and waste management utility charges made and levied shall be subject to a discount of 10% if paid within the discount period of 30 clear days of the date of issue of the rate notice provided that:

- a. all of the aforementioned rates and charges are paid within 30 clear days of the date of issue of the rate notice;
- b. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 clear days after the date of issue of the rate notice; and
- c. all other overdue rates and charges relating to the rateable assessment are paid within 30 clear days of the date of issue of the rate notice.

Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eleven percent (11%) per is to be charged on all overdue rates or charges.

Interest will accrue on all outstanding rates and charges forty (40) days after the issue of rates notices, except where a ratepayer has been allowed to pay rates or charges by instalments and payments are received in accordance with such an agreement. In the event that a ratepayer defaults in the payment of an instalment, interest charges will be applied on the full outstanding balance from the date of default.

Levy and Payment

Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy will be levied:

- for the half year 1 July 2018 to 31 December 2018 - in August/ September 2018; and
- for the half year 1 January 2019 to 30 June 2019 - in February/March 2019.

Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 clear days of the date of the issue of the rate notice. Rates Notices for all Rates and Charges, excluding Bulk Water, shall be issued on a half-yearly basis. Bulk Water will be billed quarterly where possible.

Payment of Rates and Charges by Instalments

Pursuant to section 129(1) of the *Local Government Regulation 2012*, Council will allow ratepayers to pay rates and charges by instalments provided certain requirements are met. For section 129(3)(a) of the *Local Government Regulation 2012*, the period for the payment of each instalment shall be monthly.

For section 129(3)(b) of the *Local Government Regulation 2012*, the following requirements apply for paying rates or charges by instalments:

1. Ratepayers must make an application to Council seeking to pay rates or charges by instalments; and
2. Each instalment must be paid by its due date.

Where a ratepayer fails to pay an instalment by a due date, Council will cancel the instalment plan and the full balance of the rates and charges levied will become immediately outstanding.

In situations where ratepayers are facing genuine financial hardship as a result of the current drought situation (which is considered to be all ratepayers), the ratepayers who apply and are granted a repayment plan, and meet the terms of such plan, as monthly payments until the 31 December 2018 or 30 June 2019 respectively, will be entitled to receive the benefit of the discount amount offered (on each half-yearly levy for 2018/2019) as if all rates and charges were paid within the stated discount period.

7. Concessions

Pensioner Rating Concession

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the differential general rate, sewerage utility charges, water utility charges (not including bulk or excess water consumption) and waste management utility charges will be granted to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission.

Eligibility for the concessions is determined by the criteria for eligibility set for the State Government Pensioner Rate Subsidy Scheme and in addition to meeting this criterion the pensioner must be in receipt of at least 25% of the maximum rate of pension. Eligible pensioners can receive the following rating concessions which will be capped at \$660 per annum.

General rates	35% of gross rates
Water charges	35% of gross rates excluding any consumption charge or excess consumption charge.
Cleansing charges	35% of gross charges – one bin only
Sewerage charges	35% of gross rates

Pensioners who were eligible and in receipt of the full pensioner subsidy in the former Isisford Shire Council as at 15 March 2008 will continue to be eligible for full remission of rates (after deducting the State Government subsidy) provided such pensioners continue to comply with the former Isisford Shire Council eligibility criteria.

8. Cost-Recovery Fees

Council regulates various activities within the community in order to ensure a standard of amenity commensurate with public expectations and to comply with legislative requirements. The fees are not to be more than the cost to Council of taking the action for which the fee is charged. Council sets these fees each financial year. These fees are subject to change by Council resolution at any time.

9. Business Activities

Sections 9 (Powers of local governments generally) and 262 (Powers in support of responsibilities) of the Local Government Act, 2009 provide the Council, as a legal entity, with powers to charge for services and facilities it supplies, other than a service or facility for which a cost-recovery fee may be fixed. Such business activity charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of business activity charges may be delegated by the Council (recorded in the Delegations Register).

Authorised by resolution as at 5 July 2018:



Ian Bodill
Chief Executive Officer