



ESC - S002 Revenue Statement 2026 - 2027

The purpose of this document is to explain the revenue measures adopted in the budget concerning:

- The making of rates and charges
- The levying of rates
- The recovery of rates and charges
- Concessions for rates and charges

The period covered by this statement applies to the financial year 2026-2027.

INTRODUCTION

Section 104 of the *Local Government Act 2009* and section 169(2) of the *Local Government Regulation 2012* requires Council to adopt a Revenue Statement, as part of its annual budget.

The Revenue Statement accompanies the Budget, providing an outline and explanation of the revenue raising measures used to resource Council's operations for the 2026-2027 financial year. Revenue raising measures are made with regard to the local government principles outlined in section 4 of the *Local Government Act 2009*, and consistent with Council's Corporate Plan, Operational Plan, Revenue Policy, long term financial forecasts and asset management plans.

PURPOSE

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, this Revenue Statement outlines and explains the revenue measures adopted by Council in its 2026 - 2027 Budget.

GENERAL RATES

1. DIFFERENTIAL GENERAL RATES

In accordance with the *Local Government Regulation 2012*, Chapter 4 Rates and Charges Part 5 Differential Rates, Etheridge Shire Council will make and levy a differential general rate for the financial year ending 30th June 2027, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the equitable distribution of the rate burden.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in previous years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.

In accordance with Section 81 of the *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 5 Differential General Rates, Council will identify the category in which each parcel of rateable land is to be included and describe each of those categories.

For the purposes of the proceeding table, and this document generally, the term "town plan" means the Town Planning Scheme for the Shire of Etheridge gazetted on 31 January 2020 incorporating all the amendments up to and including 30 June 2027. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term "town plan" will continue to mean the said town planning scheme.



Pursuant to section 81 of the *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 5 Differential General Rates, the categories into which rateable land is categorised, and a description of those categories, is as follows:

Category 2 • Rural Land – Other

Description: Rural land that does not fall within any other rural category.

Category 3 • Urban Residential (Principal Place of Residence)

Description: All urban residential land, which is the owner's principal place of residence.

Category 4 • Urban Residential (Not Principal Place of Residence)

Description: Other urban residential land, not included in any other category, which is not the owner's principal place of residence.

Category 5 • Urban Land - Vacant

Description: Urban land that is vacant.

Category 6 • Rural – Large Scale Mixed Intensive Agriculture

Description: Rural land, that is not within any other rural category that is being utilised or has the potential to be utilised, in whole or in part, by virtue of improvements or activities conducted upon the property for a system of large scale intensive cultivation using large amounts of labour and/or high efficiency machinery for planting, cultivating and harvesting.

Category 7 • Rural – Large Scale Renewable Energy Farms

Description: Rural Land that is not within any other rural category that is being utilised or has the potential to be utilised in whole or in part by virtue of improvements or activities conducted upon the property for the production of electricity from renewable energy sources such as biomass, solar, wind, tidal, wave and water (i.e. hydro-electric).

Category 8 • Urban Commercial Land

Description: Rural Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a commercial purpose.

Category 9 • Urban Industrial Land

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for an industrial purpose.

Category 10 • Transport Terminals

Description: Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property by trucking, earthmoving or similar providers.

Category 11 • Rural Tourism

Description: Rural land in whole or in part, being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for tourism purposes.

Category 13 • Extractive >5,000 tonnes

Description: All land used in whole or in part for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 5,000 tonnes per annum.

Category 14 • Mining Claim

Description: Land upon which an approved Mining Tenement and or Mining Claim exists.

Category 15 • Mining Claim (< 5 workers, UV <\$70,000)

Description: Land that is a mine, has less than 5 workers and has an Unimproved Value less than \$70,000.

Category 16 • Mining (> 5 workers, UV <\$70,000)

Description: Land that is a mine has 5 workers or more and has an Unimproved Value less than \$70,000.



Category 17 • Mining (UV =>\$70,000)

Description: Land that is a mine and has an Unimproved Value of \$70,000 or more.

Category 18 • Work Camps 15-29

Description: All land used or intended to be used in whole or in part for workforce accommodation of 15 to 29 persons.

Category 19 • Work Camps 30-99

Description: All land used or intended to be used in whole or in part for workforce accommodation of 30 to 99 persons.

Category 20 • Work Camps 100-200

Description: All land used or intended to be used in whole or in part for workforce accommodation of 100 to 200 persons.

Category 21 • Work Camps >200

Description: All land used or intended to be used in whole or in part for workforce accommodation of greater than 200 persons.

Category 22 • Commercial – Utility Service Providers <1Ha

Description: Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area less than one (1) Hectare (Ha)

Category 23 • Commercial – Utility Service Providers 1-5Ha

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area of one (1) Hectare but less than five (5) Hectares.

Category 24 • Commercial – Utility Service Providers >=5Ha

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area equal to or greater than five (5) Hectares.

Category 25 • Grazing and Agriculture <2,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area less than 2,000 Hectares.

Category 26 • Grazing and Agriculture 2,000 - <5,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 2,000 Hectares but less than 5,000 Hectares.

Category 27 • Grazing and Agriculture 5,000 - <25,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 5,000 Hectares but less than 25,000 Hectares.

Category 28 • Grazing and Agriculture 25,000 - <100,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 25,000 Hectares but less than 100,000 Hectares.

Category 29 • Grazing and Agriculture 100,000 - <200,000Ha

Description: Rural land, that is not within any other category, is predominantly used for cattle grazing or other conventional agriculture and has an area greater than 100,000 Hectares but less than 200,000 Hectares.



Category 30 • Grazing and Agriculture >= 200,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area equal to or greater than 200,000 Hectares.

Category 31 Major Transmission Site >10MVA

Description: All land used or intended to be used in whole or in part as an electricity substation with a capacity of greater than 10MVA.

The following Differential Rates have been made for 2026 - 2027

DIFFERENTIAL RATING CATEGORIES 2026 – 2027

Category		Cents in Dollar of Unimproved Valuation 2026 - 2027
2	Rural Land Other	3.0922
3	Urban Residential (Principal Place of Residence)	3.4322
4	Urban Residential (Not Principal Place of Residence)	4.1285
5	Urban Land – Vacant	4.2787
6	Rural - Large Scale Mixed Intensive Agriculture	0.2790
7	Rural - Large Scale Renewable Energy Farms	4.7634
8	Urban Commercial Land	3.4147
9	Urban Industrial land	3.6273
10	Transport Terminals	3.3110
11	Rural Tourism	1.5789
13	Extractive >5,000 Tonnes	0.3330
14	Mining Claim	10.3706
15	Mining (<5 Workers, UV <\$70,000)	10.3706
16	Mining (>5 Workers, UV <\$70,000)	10.3706
17	Mining (UV =<\$70,000)	5.0780
18	Work Camps 15-29 Persons	30.3134
19	Work Camps 30-99 Persons	30.3134
20	Work Camps 100-200 Persons	30.3134
21	Work Camps >200 Persons	30.3134
22	Commercial - Utility Service Providers <1Ha	43.0691
23	Commercial - Utility Service Providers 1 – 5Ha	108.1328
24	Commercial - Utility Service Providers >= 5Ha	76.0313
25	Rural Land – Grazing and Agriculture <2,000Ha	0.3752
26	Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	0.2359
27	Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	0.2227
28	Rural Land – Grazing and Agriculture 25,000 - <100,000Ha	0.2076
29	Rural Land – Grazing and Agriculture 100,000 - <200,000Ha	0.2960
30	Rural Land – Grazing and Agriculture >200,000Ha	0.2500
31	Major Transmission Site >10MVA	43.0691



2. MINIMUM GENERAL RATE LEVY 2026 - 2027

In accordance with *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 4 Minimum General Rates, the following Minimum General Rate Levies for the various categories of land, shall apply for 2026 - 2027:

Minimum General Rates 2026 - 2027		Minimum General Rate 2026 - 2027
Category		
2	Rural Land Other	\$1,045
3	Urban Residential (Principal Place of Residence)	\$806
4	Urban Residential (Not Principal Place of Residence)	\$967
5	Urban Land – Vacant	\$1,011
6	Rural - Large Scale Mixed Intensive Agriculture	\$5,920
7	Rural - Large Scale Renewable Energy Farms	\$15,951
8	Urban Commercial Land	\$1,002
9	Urban Industrial land	\$1,002
10	Transport Terminals	\$2,606
11	Rural Tourism	\$1,220
13	Extractive >5,000 Tonnes	\$13,323
14	Mining Claim	\$241
15	Mining (<5 Workers, UV <\$70,000)	\$821
16	Mining (>5 Workers, UV <\$70,000)	\$15,521
17	Mining (UV =<\$70,000)	\$18,477
18	Work Camps 15-29 Persons	\$12,805
19	Work Camps 30-99 Persons	\$25,608
20	Work Camps 100-200 Persons	\$86,129
21	Work Camps >200 Persons	\$171,484
22	Commercial - Utility Service Providers <1Ha	\$9,728
23	Commercial - Utility Service Providers 1 – <5Ha	\$9,728
24	Commercial - Utility Service Providers >= 5Ha	\$9,728
25	Rural Land – Grazing and Agriculture <2,000Ha	\$1,194
26	Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	\$1,202
27	Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	\$1,277
28	Rural Land – Grazing and Agriculture 25,000 - <100,000Ha	\$3,041
29	Rural Land – Grazing and Agriculture 100,000 - <200,000Ha	\$8,208
30	Rural Land – Grazing and Agriculture >200,000Ha	\$11,869
31	Major Transmission Site >10MVA	\$21,061



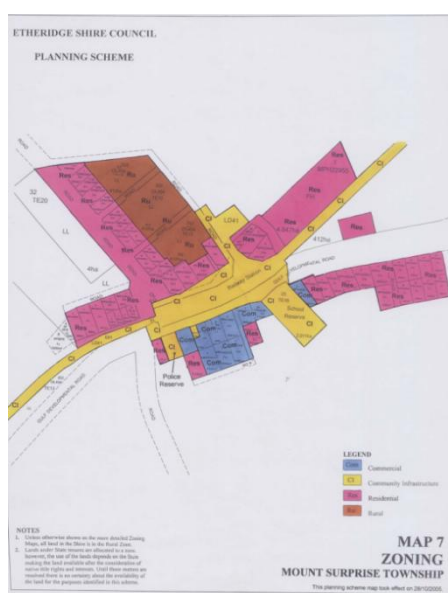
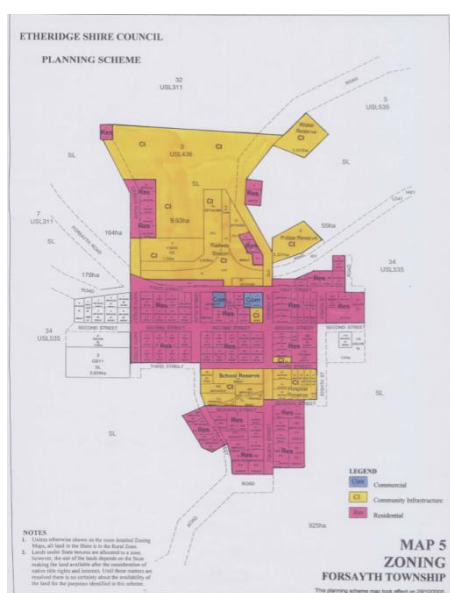
SPECIAL RATES AND CHARGES

1. SPECIAL CHARGE – WASTE MANAGEMENT CHARGE (EINASLEIGH, MT SURPRISE & FORSAYTH)

In accordance with Section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of waste management services in the urban areas (as defined within Etheridge Shire Council's Planning Scheme).

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is land within each of the benefited areas described in the town area maps 'Planning Maps – Einasleigh, Mt Surprise and Forsayth. Where a parcel of rateable land includes two or more lots, the charge will be levied on each lot.



- The service facility or activity for which the special charge is made is for the provision of maintenance and operations of all waste management facilities for the towns of Einasleigh, Mt Surprise and Forsayth. The Special Charge will substantially fund the activity, however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the special charge.
- Council considers that land contained within the defined areas receives an equal special benefit from access to the waste management facilities. Council also considers that the benefit is shared equally by all parcels of land regardless of the value of such land.
- The service facility or activity for which the special charge is made is for the provision of waste management facilities as set out in the expenditure item in the budget document for the Shire of Etheridge for 2026 - 2027.
- The time for implementing the overall plan is one (1) year ending 30 June 2027. However, provision of waste management facilities is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2027.
- The special charge is intended to raise all funds necessary to carry out the overall plan.



**The amount of Special Charge (Waste)
for Forsayth, Einasleigh & Mt Surprise**

	Special Waste Charge
	2026 - 2027
Parcel Vacant & or Occupied Dwelling	\$300.00
Parcel- Vacant	\$300.00

2. UTILITY CHARGES

Council will make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and or facilities.

The following utility charges will be implemented by Council during 2026 - 2027:

Cleansing – Georgetown

In accordance with Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a cleansing charge on the owner of the land within the area of the Town of Georgetown and on such other lands outside of the Town of Georgetown where a collection service is supplied by Council.

Annual charges for the collection of each 240 litre bin will be based on the frequency of collection of such bin and the number of such bins collected in the normal course of rubbish collection.

Annual charges for the collection of each commercial bin (900 litre) will be based on the frequency of such bin and the number of such bins collected in the normal course of rubbish collection. Commercial operators may avail of the larger bin via an application to Council.

Rubbish collection frequency for bins shall be once per week.

The costs incurred in the operation and maintenance of all of the waste management functions of the Town of Georgetown (including rubbish collection activities) will be substantially funded by these cleansing charges however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the service charges.

The urban areas in question are defined in the Town Plan and comprise the township of Georgetown.

Cleansing utility charges for occupied land where Council deems that a service will be supplied are to be levied on the following basis:

- In respect of improvements erected during the year, cleansing charges shall be levied proportionally for the unexpired part of the year from the date the improvement is ready for occupation.



CLEANSING CHARGE

For each house / dwelling unit / improved property

The amount of the charge to be levied is \$736.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$664.00 per annum

Commercial, industrial of community facility

The amount of the charge to be levied is \$736.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$664.00 per annum

Commercial, industrial of community facility

The amount of the charge to be levied is \$1,069.00 per annum for a 900 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$955.00 per annum

Water Charges – Georgetown & Forsayth

In accordance with Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a water charge in the manner described hereafter to be levied on all land within the shire whether vacant or occupied to which Council is prepared to supply water, together with any land already connected to Council's various water supply systems.

The charges are also made in respect of any land or other structure, building or place on land to which water is supplied that is not rateable under Section 93 of the *Local Government Act 2009*.

All such charges levied shall be used to defray the cost of constructing water supply facilities, including the payment of interest, depreciation and the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charge is:

A utility charge will be applied for the supply of water services to the townships of Georgetown and Forsayth and any surrounding properties which are connected, or capable of being connected to the town water supply system as defined in the Water Supply Service Areas (attachment A).

Water Charges shall be applied on a user pays basis utilising a Two Part Tariff System comprising a Water Base Access Charge plus a Water Consumption Charge for each kilolitre (1000 litres) of water used. Whilst the aim of the charges will generally be to achieve full cost recovery, Council may decide not to the set charges to achieve full cost recovery due to the poor economies of scale associated with small water supply systems and the resultant costs to consumers should full cost recovery be applied.

It is the view of Council that it is equitable for all properties within the water areas to contribute to the fixed costs of the water supply operation by way of the Access Charge, while the Consumption Charge for all water consumed conforms to user pays principles.

The Access Charge for each separately connected parcel of land within the water area (including Council owned or controlled land) shall be based upon the size of the service connection to such land. Such charges will be based on a base charge per unit with a standard 20mm service connection equating to 20 units. The Schedule of units applicable to different size meters shall be, unless exempted or reduced by Council resolution.

Because of the generally reduced level of use of water facilities by Religious, Charitable and Community Organisations, such Organisations shall be levied 50% of the Annual Access Charge applicable. Water Consumption Charges however will not attract any subsidy.



The approved Religious, Charitable and Community Organisations in Georgetown are The Roman Catholic Diocese of Cairns, The Corporation of the Synod of the Carpentaria Diocese, The Queensland Country Women's Association and the William Wallace Lodge No 64 of the Ancient Free and Accepted Masons of Queensland.

The approved Religious, Charitable and Community Organisations in Forsayth are The Roman Catholic Diocese of Cairns, The Corporation of the Synod of the Carpentaria Diocese and The Queensland Country Women's Association.

Properties with more than one service connection shall be required to pay the applicable Access Charge for each such connection.

Where, in the opinion of the Director of Engineering Services, a larger than normally required water meter is fitted in order to allow for adequate pressure at a premises because of the substandard nature of the mains at that location, then the Chief Executive Officer may reduce the base access charges applicable for the connection down to the base access charge applicable to the next lowest category meter. (for example; a 50mm connection could be reduced to a 40mm connection).

An Unconnected Water Base Access Charge shall apply to each unconnected parcel of land within the water area not currently connected to the reticulation system where Council is able to provide a connection. As the ongoing costs of providing the capacity for connection to each unconnected site is not considered to be the same as for a connected site (as there is no meter maintenance involved) the Unconnected Access Charge shall be equivalent to one half the Access Charge for a 20mm Service Connection.

In setting the charges at the time of establishing a Council budget each year the following principles shall be used:-

- Access Charge to be based on the anticipated ongoing costs of providing, maintaining and improving the reservoir and reticulation system.
- Consumption Charge is to be based on anticipated recurrent short term costs incurred in the maintenance and operations of pumping and treatment systems (including water quality testing).

For the Township of Georgetown, Council may determine to charge a lesser charge for the first 700 kilolitres per 6 month billing cycle and fund any resultant shortfall from a mix of General Revenue and Grants in recognition of the poor economies of scale applicable to providing water to townships in the region and the hardship that would result in seeking full cost recovery for these services. Water use of more than 700 kilolitres per 6 months will be charged at a higher rate per kilolitre to ensure that fuller cost recovery is achieved for amounts considered as excessive.

<i>The amount of Water Base Charge – Georgetown</i>		
<i>(1 unit = \$46.60)</i>		
	Units	Charge per Annum
Unconnected Lots	10 units	\$466.00
All Charitable & Religious Uses	10 units	\$466.00
20mm Service Connection	20 units	\$932.00
25mm Service Connection	30 units	\$1,398.00
32mm Service Connection	50 units	\$2,330.00
40mm Service Connection	80 units	\$3,728.00
50mm Service Connection	125 units	\$5,825.00
75mm Service Connection	280 units	\$13,048.00
80mm Service Connection	320 units	\$14,912.00
100mm Service Connection	500 units	\$23,300.00

<i>The amount of Water Consumption Charge - Georgetown</i>	
	
Georgetown	Charge per Annum
Per Kilolitre of Use	81.00 cents up to 700 kilolitres per half year
Per Kilolitre of Use	170.00 cents over 700 kilolitres per half year

For the Township of Forsayth, Council may determine to charge a lesser charge for the first 500 kilolitres per 6 month billing cycle and fund any resultant shortfall from a mix of General Revenue and Grants in recognition of the poor economies of scale applicable to providing water to townships in the



Forsayth	Charge per Annum
Per Kiloitre of Use	115.00 cents up to 500 kilolitres per half year
Per Kiloitre of Use	236.00 cents over 500 kilolitres per half year

	Units	Charge per Annum
Unconnected Lots	10 units	\$466.00
All Charitable & Religious Uses	10 units	\$466.00
20mm Service Connection	20 units	\$932.00
25mm Service Connection	30 units	\$1,398.00
32mm Service Connection	50 units	\$2,330.00
40mm Service Connection	80 units	\$3,728.00
50mm Service Connection	125 units	\$5,825.00
75mm Service Connection	280 units	\$13,048.00
80mm Service Connection	320 units	\$14,912.00
100mm Service Connection	500 units	\$23,300.00

The consumption charge for the following properties is set at \$0.592 / Kilolitre: -

INTEREST

Thirty days following the close of discount, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount



of interest charged is less than \$20.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

Interest on arrears will be calculated in accordance with section 133 of the *Local Government Regulation 2012* and will be set at the rate of 12.19% per annum.¹

LEVYING OF RATES AND CHARGES

In accordance with section 104 of the *Local Government Regulation 2012*, Council will issue a rates notice to the registered owner(s) of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a yearly basis during the periods 1 July to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the month of August to better take into account the financial cycle of the local economy.

Methods of Payment

Council will accept the payment of rates by the following methods.



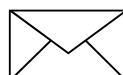
Payments can be made via accepted Credit Card Accounts.



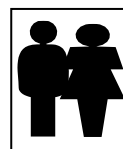
Payment can be made via Eftpos



Available through participating financial institutions
Biller Code: 120519



Payment by mail



IN PERSON:

Payment can be made personally by Cash, Cheque or Money Order at any of the following Locations:
Georgetown Office – St George Street, GEORGETOWN QLD

¹ Section 133 of the *Local Government Regulation 2012 (LGR)* has been amended to change the way that the maximum interest rate on overdue rates and charges is calculated. The new method is based on the calculation used for the interest charged on unpaid State taxes under the *Taxation Administration Act 2001 (TAA)* and the *Taxation Administration Regulation 2012 (TAR)* (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent). For overdue rates and charges, the bank bill yield rate (3-month bank accepted bills monthly average) as at March of each year will be used to calculate the maximum rate of interest to apply for the following financial year.

Local governments will also be required to formally set the actual interest rate to be charged on overdue rates each year (up to the maximum interest rate set by the LGR and CBR). This is to be done by resolution as part of the annual budget process. In deciding the interest rate to be applied, local governments should ensure that they have documented evidence that they have given reasonable consideration to the interest rate, and this will include reasons for the interest rate chosen. This will allow ratepayers to understand the basis for the local government's decision. The bank bill yield rate as at March 2026 published by the RBA was 4.19 per cent, so the maximum interest rate for the 2026 - 27 financial year will be 12.19 per cent.



Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonor fees and discount will be lost where cheques are dishonored and not rectified prior to the discount date.

Payments in Advance

Payments in advance by way of lump sum or installments may be accepted, however interest will not be payable on any credit balances held.

Payment by Installments

Council will allow payments by installment where it will benefit both the individual and assist with the collection of overdue rates and charges.

Installment plans shall be based on ability to pay and if possible full recovery within a specified period.

The acceptance of a request to pay by installment shall not be considered a 'Formal Payment Arrangement' and interest will continue to accrue at the rate determined in the policy statement. Council shall also retain the right to take legal action to recover outstanding rates (arrears) if deemed necessary.

TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of Section 118 of the *Local Government Regulation 2012*, the rates and charges levied by Council must be paid within **thirty (30) clear days** after the notice is issued.

With regard to financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st Notice issued within 21 days of end of discount period;
- (Clients will be given 21 days from post date of 1st notice to contact Council and either pay the outstanding amount in full or initiate an installment plan.)
- Where there has been no movement on an account or an installment plan has defaulted, Council may refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- Payment plans will be considered even though Council has referred the debt to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

Further Action:

- Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties.
- Properties in default of payment for three (3) or more years may initiate action under Section 140 of the *Local Government Regulation 2012* – Notice of intention to sell land for overdue rates or charges.

Exceptional Circumstances - Drought Relief or Natural Disaster



Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy. This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster.

The Department of Primary Industries shall be the determining body for the process of declaration of drought.

REBATES AND CONCESSIONS

Discount

In accordance with section 130 of the *Local Government Regulation 2012*, Council will allow a 15% discount on General Rates (not including utility charges), if payment is made within 30 clear days from the date of issue of the notice.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the *Local Government Regulation 2012*, then Council under section 130(10) of the *Local Government Regulation 2012*, may still allow the discount following written application by the ratepayer.

Pensioner Concessions

Council will allow a remission of 50% of the total of General Rates, Cleansing Utility Charges, Water Utility Annual Access Charges, Special Charges Waste Management and Special Charges to qualifying pensioners only subject to a maximum remission of two and one quarter times the maximum State Government Pensioner Rate Subsidy allowable in the year.

Currently the maximum State Government Pensioner Rate Subsidy is 20% of rates up to \$200 per annum so the comparative maximum Council Pensioner Remission is 50% of rates up to \$450 per annum.

Persons holding a Department of Veterans Affairs or a Queensland Repatriation Health Card issued by the Department of Veterans Affairs will receive the maximum discount allowable.

The concession shall be available to eligible pensioners in addition discount (above).

To be eligible for Council subsidy pensioners must meet the following criteria:

- Concessions are only available to approved pensioners who are in receipt of a pension from the Commonwealth Government.
- An approved pensioner is one who is and remains an eligible holder of a Queensland 'Pensioner Concession Card' issued by the Department of Social Security or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For all or specific conditions' issued by the Department of Veterans' Affairs.
- The approved pensioner must be the owner / joint owner or life tenant of the property that is his/her principal place of residence. In the cases of co-ownership, the Council subsidy will apply to the full share of the gross rates and charges regardless if only one of the owners are entitled to an approved pension.
- The claimant must be a resident of the shire on the first day in July in the financial year in which the benefit is being claimed. Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of day's resident.
- The concession is only available to claimant's who reside in a structure which has been approved by Council to be a habitable dwelling, and/or are in receipt of Council services.
- Pensioner concession is not available on income producing properties and applies to urban or rural residential lands. The Chief Executive Officer may, at his discretion, extend this concession to rural land in exceptional circumstances and/or where the primary land use code is 02 (Single Unit Dwelling), or 05 (Large Homesite – Dwelling) as determined by the Department of Natural Resources.



- A pensioner's eligibility shall be confirmed through the Centrelink Customer Confirmation eService in all circumstances.
- Application for the above pensioner concessions is required only on initial application.

Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession or remission should be able to demonstrate unusual and severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

General Rate Caps

Council will not be using rate capping in 2026 - 2027.

Valuation Averaging

Council will not be averaging land valuations when implementing the Shire's Valuer-General valuation due to take effect 1st July 2026.

Economic or Social Incentives

Council may allow rating concessions as an incentive to attract business to the Shire in an industrial estate development or in a project with similar economic benefit to the Shire.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable by certain clubs or organisations that, in the opinion of the Chief Executive Officer, fulfill useful social and or charitable community needs, as identified in Council's Corporate Plan.

The following clubs and or associations shall fall into this category and will be granted concessions as listed below for the 2026 - 2027 financial year:

 Concessions to Community & Sporting Groups 2026 - 2027				
Club/Association	General Rate Concession 2026 - 2027	Water Access Charge	Water Consumption Charge	Cleansing Charge
Georgetown Golf Club	100%	N/A	N/A	N/A
William Wallace Lodge- Georgetown	100%	N/A	N/A	N/A
Forsyth Tennis Club	100%	N/A	N/A	N/A
Forsyth All Sports Club	100%	N/A	N/A	N/A
Forsyth Sporting Shooters Association	100%	N/A	N/A	N/A
Einasleigh Race Club	100%	N/A	N/A	N/A
Georgetown Turf Club	100%	N/A	N/A	N/A
Oak Park Race Club	100%	N/A	N/A	N/A
Mt Surprise Campdraft	100%	N/A	N/A	N/A
Roman Catholic Diocese of Cairns	100%	50%	N/A	N/A
The Corporation of the Synod of the Carpentaria Diocese	100%	50%	N/A	N/A
QCWA	100%	50%	N/A	N/A
Roman Catholic Diocese of Cairns	100%	50%	N/A	N/A
The Corporation of the Synod of the Carpentaria Diocese	100%	50%	N/A	N/A



OPERATING CAPABILITIES, BORROWINGS, DEPRECIATION AND PROVISIONS:

▪ Operating Capability

The change in operating capability of the local government is disclosed as the bottom line of the Operating Statement. It reflects the change in total wealth of the Council.

The Shire's development and economic circumstances are not expected to alter by any significant amount in the foreseeable future.

▪ Borrowing Policy

Council is required to adopt a Borrowing Policy that outlines its intent to borrow funds for the respective financial year, and the following 10 years.

Council will also maintain a working capital facility to manage cash balances, affected by the timing of the expenditure of claimable expenses (associated with Queensland Reconstruction Authority (Disaster Recovery Fund), Department of Transport and Main Roads and grant funded projects) to reimbursement of claimed costs. Further, Council retains the right to borrow funds for infrastructure development if an emergent situation arises.

▪ Depreciation and Non-Cash Expenses

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council has now recognised a value for its roads and other infrastructure assets in its financial statements in accordance with the various sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly may identify assets that it will not replace when their useful life has expired.

▪ Provisions

Council's accounts show due provision for leave and employment entitlements. The funds necessary to satisfy future need are held as part of investments.

REGULATORY CHARGES

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service.

BUSINESS ACTIVITIES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides. Business activity fees are made where Council provides a services and the other party to the transaction can choose whether 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: -

- Commercial rents
- Plant hire,
- Private works
- Facility Hire
- Bulk water (stand pipe) supply

Please note: the above business activities are not business activities for the purposes of Chapter 3, Part 2 of the *Local Government Act 2009* or Chapter 3, Part 2 of the *Local Government Regulation 2012*.



Attachment A

Water Supply Areas

