



Revenue Statement 2018-2019

Policy Number: POL-011
Version: 2018-2019

Date Adopted: 27 June 2018
Review Date: 30 June 2019

INTENT/PURPOSE

In accordance with the *Local Government Act 2009* s.104 and the *Local Government Regulation 2012* s.172, the following is a revenue statement that outlines the measures adopted by Weipa Town Authority (WTA) to raise revenue and other matters.

LEGISLATION/COMPLIANCE

The *Local Government Act 2009* states the following -

104 Financial management systems

(5)(a)(iv) The system of financial management established by a local government must include - an annual budget including revenue statement.

The *Local Government Regulation 2012* states the following -

169 Preparation and content of budget

2(b) The budget must also include a 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.

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POLICY

1. General Rates

1.1 Making & Levying of Differential General Rates

Weipa Town Authority (WTA) hereby resolves to make and levy half-yearly differential general rates on the rateable value of rateable land within the Weipa Town Boundary.

1.2 Differential General Rating Categories

The criteria determined for the purpose of categorising rateable land within the WTA area shall be as follows:

Category 1	Rio Tinto Alcan - Residential
Category 2	Rio Tinto Alcan – Commercial / Industrial
Category 3	Non Rio Tinto Alcan – Residential
Category 4	Non Rio Tinto Alcan – Commercial / Industrial
Category 5	Weipa Town Authority Properties
Category 6	Rio Tinto - Multi Units, Building and Group
Category 7	Rio Tinto - Multi Units > 5 Units
Category 8	Rio Tinto - Multi Units >20 Units
Category 9	Non Rio Tinto - Multi Units, Building and Group
Category 10	Non Rio Tinto - Multi Units >5 Units
Category 11	Non Rio Tinto - Multi Units >20 Units
Category 12	Hotels, Motels, Caravan Parks, Shopping
Category 13	Rio Tinto - Industry
Category 14	Non Rio Tinto - Industry
Category 15	Sporting and Not for Profits
Category 16	Government - Residential
Category 17	Government - Multi Units

1.3 Differential General Rates Levy

The Differential General Rates for the financial year will be levied on the Unimproved Capital Value of all rateable lands within each Category as follows: -

Category	GST exclusive rate in \$ as per valuation per annum	GST inclusive rate in \$ as per valuation per annum
Category 1	\$0.0137526	
Category 2	\$0.0219575	
Category 3		\$0.0141646
Category 4		\$0.0226157
Category 5	\$0.00	
Category 6	\$0.0131274	

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Category 7	\$0.0131274	
Category 8	\$0.0209595	
Category 9		\$0.0144396
Category 10		\$0.0144396
Category 11		\$0.0144396
Category 12		\$0.0226167
Category 13	\$0.0209595	
Category 14		\$0.0226167
Category 15		\$0.0109788
Category 16		\$0.0154181
Category 17		\$0.0154181

1.4 Minimum General Rate Levy

An annual minimum general rate of \$908.71 will apply for Categories 1, 2, 6, 7, 8 and 13, and \$999.58 (GST inclusive) for Categories 3, 4, 9, 10, 11, 12, 14, 15, 16 and 17.

2. Utility Charges

2.1 Sewerage Charges – Occupied Lands

Sewerage charges for the financial year levied on all occupied land, per dwelling, within the Declared Sewerage Area as per the schedule below: -

Rate Group	Service per dwelling	Charge per annum (No GST applicable)
1, 2, 3, 4, 6 - 17	1 st Pedestal	\$547.91 ea
1, 3, 6, 7, 9, 10, 11, 16, 17	2 nd Pedestal	\$0.00
1, 3, 6, 7, 9, 10, 11, 16, 17	3 rd – 21 st Pedestal	\$322.23 ea
2, 4, 8, 12, 13, 14, 15	2 nd – 21 st Pedestal	\$322.23 ea
1, 2, 3, 4, 6 - 17	> 21 Pedestals	\$72.77 ea

2.2 Sewerage Charges – Vacant Lands

Sewerage charges for the financial year will be levied on all vacant land within the Town Boundary at a rate of \$316.76 per annum (no GST applicable).

2.3 Garbage Service Charges

The garbage service charges for the financial year will be levied on all developed land within WTA at the rate of \$416.17 per dwelling per annum (plus GST).

This service charge includes a twice weekly garbage collection service as per the current Garbage Collection Contract.

2.4 Unmetered Water Service Charges

A water service will be charged at \$74.20 per unit rate per dwelling per annum. Houses and flats are allocated 10 units per annum, business/commercial properties allocation varies according to the nature of the business and water use. (No GST applicable).

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2.5 Water Service Charge – Vacant Land

Vacant land shall be charged at a rate of \$316.76 per parcel per annum. (No GST applicable).

2.6 Excess Water Charges

The WTA will charge all categories (residential and commercial) for excess water.

From March 2017 to February 2018, excess water charges will be charged to residential customers. These charges apply to water that exceeds 5.48 kilolitres (KL) per dwelling per day (this equates to 2,000 KL per annum), at a rate of \$0.49 per KL.

From February 2018 to February 2019, excess water charges apply to residential water that exceeds 4.93 kilolitres (KL) per dwelling per day (this equates to 1,800 KL per annum), at a rate of \$0.54 per KL.

A cap of 3,000 KL per annum (8.22 KL per dwelling per day) applies for twelve months residential billing, resulting in a maximum twelve month excess water charge of \$648 per residential dwelling.

From February 2019, the charges apply to commercial water that exceed 5.48 kilolitres (KL) per day (this equates to 2,000 KL per annum), at a rate of \$0.54 per KL. There will be no cap for commercial excess water charges.

3 General

3.1 Time and Manner of Payment of General Rates and/or Utility Charges

All general rates and utility charges will be levied on the owner by the service of half yearly rate notices and will be due and payable by the owner within 30 days after the date of issue of the rate notice.

3.2 Interest on Arrears of Rates and Utility Charges

Compound interest at a rate of 11% per annum compounded daily will be levied on all general rates and utility charges which remain unpaid 60 or more days from the date of issue.

3.3 Discount on General Rates and Utility Charges

Every person who pays in full the balance of general rates and utility charges owing by the due date (which will be at least 30 days after the date of issue of the rate notice), will be entitled to a discount of two and one-half per cent (2.5%).

The discount will not apply to arrears of general rates and utility charges.

The discount will not apply to excess water charges.

3.4 Payment of Rates by Instalments

Payment of overdue general rates and utility charges by instalments may be approved subject to payment history and other relevant circumstances. A premium of 11% per annum compounded daily on the overdue amount will apply.

3.5 Pension Remissions

All eligible pensions will be granted a remission of rates payable to an annual maximum value of \$515.00.

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