

Revenue Statement 2024/25

Policy Number: POL-011 Date Adopted: 19 June 2024
Version: Review Date: 30 June 2025

INTENT/PURPOSE

In accordance with the *Local Government Act 2009 s.104 and the Local Government Regulation 2012 s.169 and s.172C*, 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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Owner: Coordinator Corporate Services	Authorised By: Superintendent (WTA)	Next Review Due: 30 June 2025

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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:

<i>Number</i>	<i>Description</i>	<i>Definition</i>
Category 1	Residential PPR	All residential land, that is the owner's principal place of residence.
Category 2	Residential NPPR	All residential land, that is not the owner's principal place of residence.
Category 3	Multi Units < 5 Units	All land which consists of multi-residential dwellings of less than 5 separate living units.
Category 4	Multi Units 5-20 Units	All land which consists of multi-residential dwellings of 5 to 20 separate living units.
Category 5	Multi Units >20 Units	All land which consists of multi-residential dwellings of more than 20 separate living units.
Category 6	Commercial	All land used for commercial purposes, but not included in any other category.
Category 7	Industry	All land used for industrial purposes such as: general/ light industry, warehouse/bulk stores, builders' yards, oil depot, service stations, transport terminals, noxious and extractive industries.
Category 8	Sporting and Not for Profits	All land used by Authority approved sporting or not for profit organisations.
Category 9	Commercial >6 Shops	All land used for commercial purposes that has more than 6 separate shops.
Category 10	Accommodation >50 Rooms	All land used for public accommodation purposes with more than 50 rooms.
Category 11	Harbour Industries	All land used to for harbour industries.

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: -

<i>Number</i>	<i>Description</i>	<i>Rate in \$</i>	<i>Minimum Rate</i>
Category 1	Residential PPR	1.7116	\$1,138
Category 2	Residential NPPR	1.9344	\$1,304
Category 3	Multi Units < 5 Units	1.9344	\$1,953
Category 4	Multi Units 5-20 Units	1.9530	\$4,887
Category 5	Multi Units >20 Units	2.8172	\$20,539

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Category 6	Commercial	2.4769	\$2,071
Category 7	Industry	2.5547	\$2,071
Category 8	Sporting and Not for Profits	1.1579	\$1,139
Category 9	Commercial >6 Shops	2.5007	\$2,071
Category 10	Accommodation >50 Rooms	2.4769	\$2,071
Category 11	Harbour Industries	2.5547	\$2,071

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 Category Number	Service per dwelling	Charge per annum (No GST applicable)
1, 2, 3, 4, 5, 6, 7, 8	1 st Pedestal	\$657.00 ea
1, 2, 3, 4, 5, 8	2 nd Pedestal (in separate living unit)	\$0.00
1, 2, 3, 4, 8	3 rd – 21 st Pedestal (Residential)	\$397.00 ea
5, 6, 7	2 nd – 21 st Pedestal (Commercial)	\$397.00 ea
5, 6, 7	> 21 Pedestals	\$90.00 ea

2.2.1 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 \$392.00 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 \$498.00 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 Water Service Charges

2.3.1 Water Service Charge – Vacant Land

Vacant land shall be charged at a rate of \$385.00 per parcel per annum. (No GST applicable).

Residential: A water service will be charged at \$89.64 per unit rate per dwelling per annum. Houses and flats are allocated 10 units per annum. Excess water charges may apply (refer to 2.3.2). (No GST applicable).

Commercial: A water service will be charged by means of a water access charge and water consumption charges (refer to 2.3.3). (No GST applicable).

Access charges are based on the following:

- For meter sizes 20, 25 and 32mm the access charge is \$596.00 per annum
- For meter sizes 40, 50, 100mm or larger the access charge is \$2,978.00 per annum.

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2.3.2 Residential Excess Water Charges

The WTA will charge all residential dwellings for excess water.

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 \$0.64 per KL. (No GST applicable).

2.3.3 Commercial Water Consumption Charges

Consumption charges for all commercial water users will be billed at \$0.56 per KL for each kilolitre used. (No GST applicable).

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 12.35% 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 12.35% per annum compounded daily on the overdue amount will apply.

3.5 Pensioner Remissions

All eligible pensioners will be granted a remission of rates payable up to an annual maximum total value of \$515.00 as follows -

State Government Subsidy (20% off gross rates and charges up to a maximum of \$200.00 per annum), and

Authority Pensioner Concession (50% off gross rates and charges up to a maximum of \$315.00 per annum).

Eligibility for the pensioner remission of rates will be verified on an annual basis. Such remission of rates will only apply if the applicant(s) pay their rates or make an attempt to pay their rates for the financial year for which the remission is granted.

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