



CARPENTARIA SHIRE

Outback by the Sea®

C a r p e n t a r i a S h i r e C o u n c i l

2026/2027

R e v e n u e S t a t e m e n t

REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

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REVENUE STATEMENT 2026/2027

STATEMENT

The revenue statement has been prepared in accordance with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*. The revenue statement applies to revenue raising activities of the Council.

PURPOSE

A revenue statement is required to accompany the budget each year. Section 172 of the *Local Government Regulation 2012* outlines the matters that a local government must include in its revenue statement.

The revenue statement includes an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the revenue statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy; and
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

APPLICABILITY

This revenue statement applies to the financial period from 1 July 2026 to 30 June 2027. It is approved in conjunction with the Budget as presented to Council.

It is not intended that this revenue statement reproduce all related policies. Related adopted policies will be referred to within the revenue statement where appropriate.

RATES AND CHARGES

For the financial year beginning 1 July 2026, Carpentaria Shire Council resolves pursuant to section 94 (2) of the *Local Government Act 2009* to make and levy rates and charges. Rates and charges to be levied pursuant to sections 80, 81 and 99 of the *Local Government Regulation 2012* will include:

a) Differential General Rates

b) Utility Charges for:-

- Water
- Sewerage
- Waste Management

DIFFERENTIAL GENERAL RATES

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Council calculates and rates and charges utilising the rateable value of the land; this valuation is set by the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development.

Council has decided that in accordance with section 81 of the *Local Government Regulation 2012*, differential general rates will be levied on all rateable land in the shire. Furthermore, in accordance with section 77 of the

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Local Government Regulation 2012, Council has decided to fix a minimum amount of general rates that differs depending upon the differential rating category of rateable land.

In Council's opinion, differential general rating and fixing a minimum amount of general rates enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, including fixing minimum amounts of general rates, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevances such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, the differential rating categories have been determined having regard to matters such as:

- Land use;
- Availability of services;
- Consumption of services,
- Valuation; and
- Income producing capacity of land.

Table 1 - Differential Rating Categories

Category	Differential	Description
1	Vacant Urban Land <10,000 m ²	All vacant urban land of less than 10,000m ² in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
2	Residential Land <4,000 m ² - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m ² in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
3	Residential Land ≥4,000m ² & <100Ha	All land within the council area that is 4,000m ² or more but less than 100Ha in size, that is used for residential or rural residential purposes.
4	Residential Multi-Units	All land within the council area which consists of multi residential dwellings.
5	Vacant Land ≥4,000m ² & <100Ha	All land within the council area that is 4,000m ² or more but less than 100Ha in size, that could be used for residential or rural residential purposes but is currently vacant.
6	Rural Areas <\$5,000,000	All rural land within the council area not included in other Categories, with a rateable value of less than \$5,000,000.
7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with a rateable value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with a rateable value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, other than grazing or other rural uses.

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Category	Differential	Description
10	Commercial	All commercial land in Karumba and Normanton that is zoned "Commercial" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) and land zoned as 'Residential' used to operate commercial tourism operations.
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.
12	Commercial - Other	All land within the council area that is used by eligible not-for-profit groups or organisations.
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land predominantly used for Commercial Electrical, Reticulation or Telecommunication purposes and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
15	Intensive Accommodation – 10 to 30 Persons	All land predominately used for intensive accommodation capable of accommodating 10 to 30 persons (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".
16	Intensive Accommodation – 31 to 50 Persons	All land predominately used for intensive accommodation capable of accommodating 31 to 50 persons (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".
17	Intensive Accommodation ≥51 Persons	All land predominately used for intensive accommodation capable of accommodating 51 or more persons (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".
20	Light Industry	All industrial land in Karumba and Normanton that is zoned "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.
21	Transport and Heavy Industry <1Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling, and or hazardous industries that is less than 1.0 Hectare in land size.
22	Service Stations	All land used for the purpose of and incidental to retail or wholesale fuel distribution, with a holding capacity of one million litres or less.

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Category	Differential	Description
23	Bulk Fuel Storage	All land used for the purpose of and incidental to bulk fuel storage operations with a holding capacity greater than one million litres.
24	Shipping and Other Industry	All land zoned as "Strategic Port Land" and land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 11, 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28.
25	Processing Plant	All land used for the purpose of and incidental to the processing of goods and services for wholesale purposes.
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to: -the bulk handling of mining products; -the storage of mining products; -the distribution of mining products; and/or -the storage of other mining related products and equipment. This category includes land previously used for any one or more of the other purposes identified in this category, being rehabilitated (including the removal of structures).
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5 Mega Watts or less.
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5 Mega Watts.
31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting between 5,000 and 100,000 tonnes as authorised by the appropriate State Government Department.
32	Quarry >100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting greater than 100,000 tonnes as authorised by the appropriate State Government Department.
33	Petroleum Lease	All petroleum leases located in the council area.
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation.
35	Mining Leases 25-99 people	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has no on-site accommodation.
36	Mining Leases ≥100 people	All mining leases located in the council area, that employ 100 people or more in mining activities and has no on-site accommodation.
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.
38	Mining Leases 25-99 people with accommodation	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has on-site accommodation.
39	Mining Leases ≥100 people with accommodation	All mining leases located in the council area, that employ 100 people or more in mining activities and has on-site accommodation.

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Category	Differential	Description
41	Caravan Parks <50 sites	All land within the council area used as a caravan park with less than 50 sites or accommodation units.
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan park with 50 to 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan park with more than 100 sites or accommodation units.
44	Hotels/Licensed Venue <20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include less than 20 accommodation units.
45	Hotels/Licensed Venue ≥20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include 20 or more accommodation units.
50	Transport and Heavy Industry ≥1.0Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or more in land size.
51	Residential Home Business	All land within the Council area that is used as a commercial home business.
52	Shopping Facility with >25 on-site carparks	All land within the Council area used as a shopping facility with greater than 25 onsite carparks.
53	Residential Land <4,000 m ² - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m ² in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).

The term 'Principal place of residence' means land that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides.

In establishing whether land is the owner's principal place of residence, Council may consider, but not be limited to the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed a secondary residence.

For the avoidance of doubt, land will not be the owner's principal place of residence where it is:

- 1) not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family;
- 2) vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:
 - a) premises that are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence;
 - b) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence;
 - c) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the property

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remains vacant or is occupied by immediate family members only during the period of the owner's absence; or

- d) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction;
- 3) not owned by a natural person, e.g., owned by a company, except where the ratepayer residing at the property as their principal place of residence is the company owner; or
- 4) flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements.

OBJECTION AGAINST CATEGORISATION

Pursuant to section 90 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in.

All objections shall be to the Chief Executive Officer of the Carpentaria Shire Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category.

MINIMUM DIFFERENTIAL GENERAL RATE

A minimum differential general rate is set for each differential general rate category to achieve an appropriate contribution from all property owners.

In accordance with section 77 of the *Local Government Regulation 2012*, Council considers that a minimum general rate should be applied to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties irrespective of the valuation of a property.

No minimum will apply to land to which Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010* applies.

GENERAL RATING CATEGORIES

For the financial period from 1 July 2026 to 30 June 2027 the Differential General Rates and Minimum General Rates will be levied on the Differential General Rate categories as follows:

Table 2 - Differential General Rates and Minimum General Rates - 2026/2027

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land <10,000 m ²	1.7751	\$830
2	Residential Land <4,000 m ² - PPR	1.6835	\$723
3	Residential Land ≥4,000m ² & <100Ha	0.9213	\$736
4	Residential Multi-units	2.0206	\$1,012
5	Vacant Land ≥4,000m ² & <100Ha	0.8412	\$879
6	Rural Areas <\$5,000,000	0.4215	\$1,404
7	Rural \$5,000,000 - \$19,999,999	0.5035	\$21,698
8	Rural ≥\$20,000,000	0.5912	\$103,702
9	Rural - Agriculture	0.5855	\$6,704
10	Commercial	2.0359	\$1,055
11	Motels	1.8603	\$2,528
12	Commercial - Other	1.1885	\$716

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Category	Differential	General Rate (cent in the dollar)	Minimum \$
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	11.0072	\$1,839
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	19.9207	\$7,964
15	Intensive Accommodation – 10 to 30 Person	4.0415	\$1,613
16	Intensive Accommodation – 31 to 50 Person	4.0415	\$3,241
17	Intensive Accommodation ≥51 Person	3.8782	\$5,329
20	Light Industry	1.8503	\$1,069
21	Transport and Heavy Industry <1Ha	3.7543	\$2,502
22	Service Stations	2.1118	\$1,301
23	Bulk Fuel Storage	3.7891	\$2,602
24	Shipping and Other Industry	4.4629	\$2,602
25	Processing Plant	5.4649	\$2,602
26	Mine Product Operations	81.5867	\$1,859,082
27	Electricity Generation ≤5MW	2.4140	\$5,393
28	Electricity Generation >5MW	2.4140	\$10,769
31	Quarry 5,000–100,000 Tonnes	4.6320	\$6,504
32	Quarry >100,000 Tonnes	5.0407	\$36,813
33	Petroleum Lease	2.8607	\$3,651
34	Mining Leases <25 people	2.8607	\$2,918
35	Mining Leases 25-99 people	2.8607	\$14,569
36	Mining Leases ≥100 people	2.8607	\$145,684
37	Mining Leases <25 people with accommodation	2.8607	\$4,372
38	Mining Leases 25-99 people with accommodation	2.8607	\$21,856
39	Mining Leases ≥100 people with accommodation	2.8607	\$160,253
41	Caravan Parks <50 sites	2.3561	\$906
42	Caravan Parks 50-100 sites	1.2374	\$1,264
43	Caravan Parks >100 sites	2.3561	\$2,528
44	Hotels/ Licensed Venue <20 Rooms	1.8603	\$1,264
45	Hotels/ Licensed Venue ≥20 Rooms	2.1092	\$2,528
50	Transport and Heavy Industry ≥1.0Ha	2.2096	\$3,753
51	Residential Home Business	1.8513	\$829
52	Shopping Facility with >25 on-site carparks	2.3561	\$1,086
53	Residential Land <4,000 m ² - Non-PPR	1.9430	\$830

LIMITATION ON RATE INCREASE

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2026/2027 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

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UTILITY CHARGES

Council resolves that, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, it will make and levy charges for the supply of water, sewerage and cleansing services (Utility Charges) for the financial year beginning 1 July 2026.

Water Utility Charges

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works. All water utility charge revenue shall be used to cover the costs associated with the operation, maintenance, replacement, upgrade, and funding of the Carpentaria water supply infrastructure, including ensuring long-term sustainability.

The water utility charges are established for both treated water supply and raw water supply. Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered contribution schedule lot entitlement for the assessment.

Use of water, whether raw or treated, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year.

Council has determined in 2026/2027 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

Water utility charges are levied on a user pays, two-part tariff basis consisting of an access charge and a variable consumption (kl) charge. The different tiers are outlined in Table 3 Water Utility Charges.

Table 3 - Water Utility Charges

Charge Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant	Vacant	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 1	Single Dwelling	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 2	Multiple Dwellings	\$1,703	\$0.30 (<900kl)	\$2.89 (>900kl)
Residential 3	Lilyvale Estate	\$1,092	\$0.30 (<900kl)	\$2.89 (>900kl)
Commercial 1	Non-Residential	\$1,092	\$2.00	
Commercial 2	1 st Meter – Hotels & Caravan Parks	\$6,825	\$2.00	
Commercial 3	Hospital	\$17,472	\$2.00	
Raw Water 1	Rural Domestic	\$273	\$0.30	
Raw Water 2	Rural Stock	\$546	\$1.25	
Raw Water 3	Town – non-domestic	\$546	\$0.30	

Definitions for the access charge types in Table 3 are as follows:

- 1) Land used solely for residential purposes:
 - a) Residential 1 – where no more than two separate dwellings or living units, an access charge of \$1,092 per meter; and
 - b) Residential 2 – where three or more separate dwellings or living units, an access charge of \$1,703 for the first meter.
 - c) Residential 2 – Additional meters will be \$1,092 per meter
 - d) Residential 3 – Water supplied from the water treatment plant to the Lilyvale Estate.

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- 2) Land used in whole or part for non-residential purposes:
 - a) Commercial 2 – where land is used for caravan parks with more than 50 sites, or for hotels and licensed venues, an access charge of \$6,825 for the first meter and \$1,703 for each additional Commercial water meter;
 - b) Commercial 2 – where non-rateable land that has a water connection of 40mm or larger (except where used as described in paragraph 2 (c)), an access charge of \$6,825 for the first meter and \$1,703 for each additional Commercial water meter
 - c) Commercial 3 – where non-rateable land used as a hospital, that also has multiple single unit dwellings and/or multiple dwelling units/flats, an access charge of \$17,472 per meter; and
 - d) Commercial 1 – otherwise, an access charge of \$1,092 per meter.
- 3) Vacant land:
 - a) Any land that is vacant and is within the water network
- 4) Raw Water is supplied to:
 - a) Raw Water 1 – Rural land, water solely used for domestic purposes;
 - b) Raw Water 2 – Rural land, water used for stock watering;
 - c) Raw Water 3 – Supplied to Land within Normanton but used solely for non-domestic purposes.

Sewerage Utility Charges

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba were changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change was implemented over five years, with the goal to have the same unit charge for both Normanton and Karumba having been achieved in the 2025/2026 financial year.

In keeping with Subsection 94(2) of the *Local Government Act 2009* and Sections 99 and 100 of *Local Government Regulation 2012*, Council has determined to make and levy Sewerage Utility Charges on all land within the Normanton and Karumba townships declared sewerage areas, whether vacant or occupied, that Council has or is able to provide with sewerage services.

Where a rateable parcel of land is used for both Residential and Commercial purposes, then both the applicable Residential Sewerage Charges and Commercial Sewerage Charges may be levied on the land.

The Sewerage Utility Charges detailed in Tables 5 and 6 below will be applied as follows:

Definition of pedestal

A pedestal is defined as each toilet, urinal, or similar device that is either: -

1. Connected to Council's sewerage system; or
2. Required by Council's Local Laws to be installed and connected to Council's sewerage system.

Application of Residential Sewerage Charge

This charge will be applied to each dwelling unit (e.g. house, community title unit, flat) situated upon the land being charged.

Examples –

- *A rateable assessment that has 1 dwelling house upon it will be charged a single Residential Sewerage Charge*
- *A rateable assessment that has 2 dwelling houses upon it will be charged 2 Residential Sewerage Charges*
- *A rateable assessment that has one community titles unit upon it will be charged a single Residential Sewerage Charge*

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- A rateable assessment that has 6 separate residential flats upon it will be charged 6 Residential Sewerage Charges
- A parcel of non-rateable land (e.g. land owned by the State, a State Government Department or a State Government entity) that has 4 separate residential flats upon it will be charged 4 Residential Sewerage Charges

The Residential Charge will also be applied to each religious institution situated upon the land being charged.

Application of Commercial Sewerage Charge and Additional Commercial Sewerage Charge

For all other land within Council's declared sewerage area, the Commercial Sewerage Charge shall apply for the first two pedestals on the land being charged, with the Additional Commercial Sewerage Charge being applied to each additional pedestal.

Examples –

- A rateable assessment used as a café that has 1 or 2 pedestals will be charged the Commercial Sewerage Charge
- A rateable assessment used as a café that has 3 pedestals will be charged the Commercial Sewerage Charge + 1 Additional Commercial Sewerage Charge
- A rateable assessment used as a hotel that has 10 pedestals will be charged the Commercial Sewerage Charge + 8 Additional Commercial Sewerage Charges
- A parcel of non-rateable land (e.g. land owned by the State, a State Government Department or a State Government entity) that has 25 pedestals will be charged the Commercial Sewerage Charge + 23 Additional Commercial Sewerage Charges

Application of Vacant Sewerage Charge

Each parcel of vacant rateable land within Council's declared sewerage area will be charged a single Vacant Sewerage Charge.

Table 5 - Sewerage Utility Charges - Normanton

Normanton – Type	Charge
Residential Sewerage Charge	\$1,155
Vacant Sewerage Charge	\$866
Base Commercial Sewerage Charge	\$1,675
Additional Commercial Sewerage Charge	\$866

Table 6 - Sewerage Utility Charges - Karumba

Karumba – Type	Charge
Residential Sewerage Charge	\$1,155
Vacant Sewerage Charge	\$866
Base Commercial Sewerage Charge	\$1,675
Additional Commercial Sewerage Charge	\$866

Waste Management Utility Charges

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Normanton and Karumba.

A Waste Management Charge will be levied on all assessments within the townships of Normanton and Karumba. This utility charge is intended to cover the full cost of collection and disposal of household and commercial refuse,

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as well as for the operation, maintenance, and upkeep of the waste management facilities. A portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

Calculation of waste charges

Each property is allocated Cleansing Units calculated as follows:

1. Table 8 - Garbage Charges Schedule sets out:
 - a. a minimum number of bins for each property classification and
 - b. the number of services per week.
2. Table 9 – Cleansing Units Applied is used for:
 - a. Determining the number of bins, which is:
 - i. the minimum number of bins from table 8 and any additional bins.
 - b. Showing the number of services per week.
 - c. Calculating the number of Cleansing Units to be applied.

Examples of Cleansing Units to be applied from table 9:

Residential with a minimum of 1 bin + 1 extra bin or a total of 2 bins (2 units)

Shop with a minimum of 2 bins + 1 extra bin or a total of 3 bins (6 units)

School with a minimum of 8 bins + 6 extra bins or a total of 14 Bins (28 units)

- d. Waste Management Charges is Cleansing Units applied x the Cleansing Unit Charge.

Table 8 – Garbage Charges Schedule – Minimum Number of Bins

No	Classification	Minimum No of Bins	No of Services per Week
1	Residential including: Dwelling House Accommodation Building Accommodation Units – Non-Serviced (1 bin per 2 units) Multiple Dwelling (per unit) Place of Worship Halls	1	1
2	Medical Centre / Pharmacy Special Purpose Facility Indoor Entertainment Protective Services including: Police Station Ambulance Station Fire Station SES building Light Industry including: Aerodrome Service Station Truck Depot, Council Depot and Other Waterfront Industry - Category 1	1	3
3	TAFE	2	1

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No	Classification	Minimum No of Bins	No of Services per Week
4	Aged Persons Home Recreation Club Outdoor Entertainment Facilities Other Commercial Premises including: Shops Café's	2	3
5	Hotels, Motels, Serviced Units (1 bin per 4 units) Caravan Park (1 bin per 4 units)	1	3
6	Hotel/Motel/Restaurant Complex Licensed Venue Shopping Centre	5	3
7	Hospital Schools	8	3
8	Waterfront Industry - Category 2	9	3
9	Tourist Facility	11	3

Definition Waterfront Industries

Category 1 Boat repair, storage, commercial fishing operations, fish market or construction.

Category 2 Manufacture, storage or transportation of raw materials.

Example Calculations

- 4 flats/units/residential dwellings would be a minimum of 4 bins x 1 service a week; and
- 4 industrial sheds would be a minimum of 4 bins x 3 services a week; and
- 4 commercial shops would be a minimum 8 bins x 3 services a week; and with commercial or industrial with a residential dwelling will be rated for both services.

Table 9 – Cleansing Units Applied

Residential Waste Management Utility Charges

Type	Basis of Charge	Charge
Waste Management Charge - Residential	Per unit	\$554.00

Commercial Waste Management Utility Charges

Number of Bins	Number of Services per week	Cleansing Units Applied	Waste Management Charge (Non-residential) Classification No. 2-9
1	1	1	\$515
1 (3 Services)	3	3	\$1,545
2 - 4	3	6	\$3,090
5 - 7	3	10	\$5,150
8 - 10	3	16	\$8,240
11 - 13	3	22	\$11,330
14 - 16	3	28	\$14,420
17 - 19	3	34	\$17,510
20 - 29	3	40	\$20,600
30 - 39	3	60	\$30,900
40 - 49	3	80	\$41,200
50 +	3	100	\$51,500

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SEPARATE CHARGES

Emergency Management Levy.

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire Services Act 1990* and *Fire Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire Services Regulation 2011*.

The levy is not a Council Charge and the Funds collected are remitted to the State. It provides for the prevention of, and responses to, fires and other emergency incidents.

CONCESSIONS

Pensioner Rates Remission

Pursuant to section 120 (1)(a) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a Pensioner.

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water, sewerage, and garbage utility charges, to eligible Pensioners in accordance with the Pensioner Rates Concession Policy.

Under Council's remission scheme any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner becomes entitled to receive the Council rates remission.

Not for Profit / Community Organisations

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water (excluding water consumption charges), sewerage and garbage utility charges, to not for profit / community organisations as detailed in the Rates Based Financial Assistance for Community Organisations Policy. A summary of these concessions appears at the end of this Revenue Statement.

Financial Hardship

Pursuant to section 120 (1) (d) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer where the payment of the rates and charges would cause hardship to the ratepayer.

Council may at its discretion provide to other ratepayers who are suffering financial hardship, extended payment arrangements. Further information is set out in the Financial Hardship Policy.

OTHER MATTERS CONCERNING RATES AND CHARGES

Interest

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply to all overdue rates and charges compound interest at the rate of 12.19% per annum, calculated on daily rests from the day after the Rates and Charges become overdue.

All rates and charges remaining outstanding after the due date stated in the rate notice will be deemed to be overdue rates.

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Discount

To encourage the prompt payment of rates and charges pursuant to section 130(4) of the *Local Government Regulation 2012* Council resolves to allow a discount on gross rates and charges (excluding water consumption charges).

Discount for prompt payment is subject to the following provisions:

1. all rates and charges levied are paid not later than 30 days from the date of issue of the rate notice; and
2. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid not later than 30 days from the date of issue of the rate notice; and
3. all other overdue rates and charges relating to the rateable assessment are paid not later than 30 days from the date of issue of the rate notice.

Pursuant to section 130 (5) the discount allowed for all differential rating categories, excluding:

Rural $\geq$ \$20,000,000; and

Mine Product Operations

is 10% of the rates and charges which are levied with respect to:

- general rates
- utility charges excluding water consumption charges

Pursuant to section 130 (5) the discount allowed for differential rating categories:

Rural $\geq$ \$20,000,000; and

Mine Product Operations

is fixed at \$5,000 for rates and charges which are levied with respect to:

- general rates
- utility charges excluding excess water consumption charges

No discount will be allowed on overdue rates and charges or water consumption charges.

Collection of Outstanding Rates and Charges

Council requires payment of Rates and Charges within the specified period and it is Council's policy to pursue the collection of outstanding Rates and Charges diligently, but with due concern for the financial hardship faced by some members of the community.

To this end Council will recover any outstanding Rates and Charges in accordance with, Section 95 of the *Local Government Act 2009*, Chapter 4, Part 12 of the *Local Government Regulation 2012* and Carpentaria Shire Council's Debt Recovery Policy. For further information refer to the following policies on Council's website www.carpentaria.qld.gov.au:-

- Debt Recovery Policy
- Financial Hardship Policy
- Revenue Policy
- Rates Based Financial Assistance for Community Organisations Policy

Payments in Advance

Council accepts payments in advance of future rate levies. Interest is not payable on any credit balances held.

Interim Rate Notices

In instances where adjustments to rates and charges occur throughout the year, an Interim Rates Notice will be issued as required.

Some examples of when adjustments may be made include:

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- reconfiguration of allotment
- valuation changes
- additional services
- change of ownership

Where an adjustment results in an amount of less than \$10, Council will not issue a notice to the ratepayer.

Prior Year Amendments

Notification from Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development Resources (“the Department”) for valuations will be effective from the date stipulated by the Department.

Any Council errors/mistakes in service charges, will only be backdated to the financial year in which the issue was raised in writing.

Levy Dates and Due Date for Payment of Rates

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all Rates and Charges will be levied in two (2) half-yearly instalments covering the periods 1 July 2026 to 31 December 2026 and 1 January 2027 to 30 June 2027.

In accordance with Section 118 of the *Local Government Regulation 2012* payment must be made not later than the date that it is at least 30 days after the date of issue of the rate notice.

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 18 August 2026	Thursday, 17 September 2026
Levy 2	Tuesday, 16 February 2027	Thursday, 18 March 2027

FEES AND CHARGES

Fees and charges are reviewed annually by Council. Council’s adopted Fees and Charges register includes a mixture of regulatory and user pays fees. The regulatory charges are identified as such in Council’s Fees and Charges Schedule and have been determined with reference to the relevant legislation and where applicable recover the cost of performing the function.

Council’s Fees and Charges register contains full details of fees and charges adopted by Council for the financial year and is available on Council’s website.

Cost Recovery

Cost recovery fees are fixed pursuant to Section 97 of the *Local Government Act 2009*.

The criteria used by Council when deciding the amount of the cost-recovery fee are: -

- The cost-recovery fee must not exceed the cost of providing the service for which the fee has been fixed.
- The cost-recovery fee must be broadly based on the “user pays” principle (except where Council decides to subsidise any fee or charge as a community service obligation).

Business Activity Fees

Council has the power to conduct business activities and fix business activity fees for services and facilities it provides on this basis. Business activity fees are fixed where Council provides a service and the other party to the

REVENUE STATEMENT FOR THE 2026/2027 FINANCIAL YEAR

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 rents, plant hire, private works and hire of facilities as contained in Council's statement of fees and charges.

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CONCESSIONS GRANTED

Council Resolution BM0626/007 – Council resolved to grant a concession on differential general rates, water (excluding water consumption charges), sewerage and garbage utility charges to not for profit/community organisations as follows:

Assessment	Name of Organisation	Concession Granted
A194	Karumba Childrens Centre Inc.	100% - General Rates 100% - Commercial Water 1 100% - Commercial Sewerage 100% - Addit Comm Sewerage 100% - Garbage
A431	Carpentaria Kindergarten Association Inc.	100% - General Rates 100% - Commercial Water 1 100% - Commercial Sewerage 100% - Addit Comm Sewerage 100% - Garbage
A1142	Normanton Bowls Club Inc.	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A258	Karumba Recreation Club	50% - General Rates 50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A406	Karumba Sporting Shooters Inc.	50% - General Rates
A1031	Normanton Gun Club	50% - Raw Water 3 Access
A608	Normanton Christian Fellowship Ltd	50% - General Rates 50% - Residential Water 1 50% - Residential Sewerage 50% - Garbage
A432	The Corporation of the Synod of the Diocese of Carpentaria	50% - Commercial Water 1 50% - Vacant Water 50% - Vacant Sewerage 50% - Garbage
A459	Churches of Christ in Qld	50% - General Rates 50% - Commercial Water 1 50% - Vacant Water 50% - Residential Sewerage 50% - Commercial Sewerage 50% - Vacant Sewerage 50% - Garbage
A664	Normanton Christian Fellowship Ltd	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A70	Karumba Community Church of St James & St John	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage

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Assessment	Name of Organisation	Concession Granted
A709	Roman Catholic Trust Corporation Diocese of Cairns	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Residential Sewerage 50% - Garbage
A690	Bynoe CACS Ltd - Park	100% - Vacant Water 100% - Vacant Sewerage 100% - Garbage

AUTHORITY

It is a requirement of section 104 (5) of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a budget that includes the Revenue statement.