



## Rating Reference Committee

Cassowary Coast Regional Council

December 2023

# Contents

<b>Acknowledgement .....</b>	<b>2</b>
<b>Executive Summary .....</b>	<b>3</b>
<b>Findings .....</b>	<b>6</b>
<b>Summary of recommendations .....</b>	<b>7</b>
<b>1 Introduction .....</b>	<b>8</b>
<b>2 Legislation and Policy .....</b>	<b>9</b>
<b>3 Outcomes from Previous Rating Reference Groups .....</b>	<b>10</b>
<b>4 Current Rating Structure .....</b>	<b>12</b>
4.1 General Rates .....	12
4.2 Separate Charges .....	13
4.3 Services and Service Levels .....	13
4.4 Concessions .....	14
4.5 Discounts .....	14
<b>5 Revenue and Expenditure .....</b>	<b>15</b>
5.1 Historical Data .....	16
5.2 Rates Data .....	17
5.3 Road Data .....	18
<b>6 Statistical Data .....</b>	<b>21</b>
6.1 Regional Economic Profile .....	21
<b>7 Residential Assessments .....</b>	<b>24</b>
7.1 Review Current Status .....	24
7.2 Opportunities .....	27
7.2.1 Residential Valuation Banding .....	27
7.2.2 Not Principal Place of Residence .....	31
7.2.3 Group Title, Strata Title, Building Units .....	32
7.2.4 Multi-Unit Dwellings .....	33
7.2.5 Residential Summary .....	35
<b>8 Commercial and Industry .....</b>	<b>36</b>
8.1 Review Current Status .....	36
8.2 Opportunities .....	39
8.2.1 Vacant Land .....	39
8.2.2 Government Licensing .....	40
8.2.3 Tourism and Major Shops .....	42
8.2.4 Transformers, Harbour Industries, Sugar Mills .....	44
8.2.5 Commercial and Industrial .....	45
8.2.6 Summary .....	46
<b>9 Primary Production &amp; Other .....</b>	<b>47</b>
9.1 Review Current Status .....	47
9.2 Issues .....	48
9.3 Opportunities .....	50
9.3.1 Split Primary Production Categories .....	51
9.3.2 "Other Category" .....	53
<b>10 Summary .....</b>	<b>54</b>
<b>Appendix .....</b>	<b>56</b>
2022/23 Revenue and Expenses .....	56
Map of Queensland Councils .....	58

## Acknowledgement

Mead Perry Group would like to acknowledge the Rating Advisory Committee for their efforts and input into the recommendations of this report. One of the strengths of the committee was its diverse range of views, however this did result in the committee not reaching consensus on all recommendations.

It is acknowledged that the economic environment of 2022 and 2023 with the highest inflation (current 3<sup>rd</sup> Qty inflation 5.4%), since the 1980's, is impacting both Councils' capacity to provide and ratepayers' capacity to fund the same services at the same service levels.

DRAFT

## Executive Summary

In February 2023, Cassowary Coast Regional Council endorsed its third Rating Advisory Committee as a platform for ratepayers and community members to provide feedback and recommendations on Council's current General Rates and Levies structure in advance of developing the 2024/25 Annual Budget. There had previously been committees in 2016/17 and in 2009.

The community was invited to be part of the committee through an expressions of interest submission in March 2023. In June 2023, Council endorsed the committee of 12 members, which included representatives from residential, residential & NPPR, residential & pensioner, commercial & residential, industrial & residential, residential Island & mainland, primary production (cane, Innisfail & Tully), primary production (grazing).

The Rating Advisory Committee met four times in, August, September, October and November 2023. Each meeting involved around 5 hours of discussion.

The current rating structure includes several residential and commercial categories. The proposed rating structure recommends following this approach for other rating sectors including primary production, to improve the alignment of the rating methodology and enhance rating equity.

One of the strengths of the committee was its diverse range of views, however this did result in the committee not reaching consensus on all recommendations, including recommendation 3 (concerns with vacant land being included in NPPR for ratepayers attempting to build), 9 (views that the 25% target for rural ratepayers was too low) & 10 (views that the primary production category should not be split).

The committee's terms of reference involved considering a rating structure that could be used to fund the increasing costs of providing services to the community. Costs in the six years 2016/17 to 2022/23 have increased on average 3.6% each year. General rates and levies over this period increased on average 2.5% each year.

The economic environment of 2022 and 2023 with the highest inflation (current 3<sup>rd</sup> Qtr inflation 5.4%), since the 1980's, is impacting both Councils' capacity to provide and ratepayers' capacity to fund the same services, at the same service levels.

The suggested major changes to the rating structure include lower increases for both Separate Levies, no increase to the minimum rate of Residential <\$85k, no increase to minimum rate of the commercial category and a reduction in the RID for land used solely for Livestock Primary Producers. Larger increases are proposed for the higher banded Residential and NPPR categories, the small crops, forestry and aquaculture categories, the extractive categories, and major shops.

The proposed increases are based on a below CPI 4% increase in the Environmental and Infrastructure Levies and the following general rate changes in each rating category which equates to an average 7.1% general rate increase. The overall proposal for 2024/25 would be a 6.7% increase in rates and levies revenue.

Description	RID New	Compare CID %	Min New	Max +\$ Δ	Av \$ Δ	Median \$ Δ	Levy % Δ	New Rates & Levy 24-25	Rate & Levy \$Δ 24-25	Rate & Levy %Δ
Residential <\$85k	2.0840	100%	\$1,227	\$67	\$18	\$0	1.4%	\$6,589,388	\$129,803	2.0%
Residential \$85-125k	1.5981	77%	\$1,771	\$118	\$80	\$68	4.6%	\$3,913,971	\$169,252	4.5%
Residential \$125-200k	1.3893	67%	\$1,998	\$171	\$132	\$126	6.5%	\$3,485,673	\$201,018	6.1%
Residential \$200-350k	1.2825	62%	\$2,779	\$277	\$206	\$196	6.7%	\$1,196,940	\$71,604	6.4%
Residential >350k	1.1829	57%	\$4,489	\$802	\$411	\$392	7.3%	\$873,323	\$57,579	7.1%
NPPR Res <\$85k	2.2934	110%	\$1,353	\$159	\$87	\$65	6.4%	\$4,483,381	\$248,688	5.9%
NPPR Res \$85-125k	1.8148	87%	\$1,949	\$294	\$198	\$161	10.9%	\$2,414,561	\$213,305	9.7%
NPPR Res \$125-200k	1.6001	77%	\$2,268	\$459	\$343	\$337	16.2%	\$2,530,815	\$315,617	14.2%
NPPR Res \$200-350k	1.5023	72%	\$3,200	\$828	\$612	\$594	18.7%	\$1,598,481	\$233,599	17.1%
NPPR Res >\$350k	1.3887	67%	\$5,258	\$3,356	\$1,256	\$1,123	19.9%	\$1,419,888	\$226,407	19.0%
Multi Units (2-3)	1.5981	77%	\$1,915	\$876	\$97	\$74	4.6%	\$1,011,053	\$43,761	4.5%
Multi Units (4-5)	1.5981	77%	\$3,829	\$533	\$185	\$148	4.5%	\$364,177	\$15,647	4.5%
Multi Units (6-7)	1.5981	77%	\$5,551	\$409	\$238	\$214	4.4%	\$49,032	\$2,034	4.3%
Multi Units (8-9)	1.5981	77%	\$7,402	\$285	\$285	\$285	4.0%	\$15,630	\$602	4.0%
Multi Units (10-11)	1.5981	77%	\$9,252	\$356	\$356	\$356	4.0%	\$19,330	\$744	4.0%
Multi Units (12+)	1.5981	77%	\$11,102	\$427	\$427	\$427	4.0%	\$11,515	\$443	4.0%
Other PPR	1.5981	77%	\$1,914	\$1,810	\$214	\$209	8.0%	\$2,099,667	\$145,781	7.5%
Other NPPR	1.7090	82%	\$2,034	\$5,186	\$566	\$413	15.4%	\$1,004,325	\$125,633	14.3%
Livestock	2.4029	115%	\$1,277	-\$100	-\$1,387	-\$928	-13.6%	\$1,870,381	-\$278,273	-13.0%
Sugar Cane	2.9722	143%	\$1,277	\$12,386	\$607	\$381	6.8%	\$7,976,357	\$502,723	6.7%
Small Crops (Bananas)	3.2222	155%	\$1,277	\$11,014	\$1,390	\$815	15.8%	\$2,847,571	\$378,155	15.3%
Forestry & Logging	3.2222	155%	\$1,277	\$2,027	\$1,066	\$870	15.8%	\$73,895	\$9,738	15.2%
Aquaculture	3.2222	155%	\$2,454	\$4,009	\$1,188	\$887	15.8%	\$182,062	\$24,080	15.2%
Commercial	2.4384	117%	\$1,840	\$3,190	\$230	\$199	5.9%	\$1,884,847	\$102,424	5.7%
Hotels, Motels, Caravan Parks, marina	2.4384	117%	\$1,840	\$5,743	\$905	\$526	7.0%	\$931,578	\$59,859	6.9%
Transformers	2.5068	120%	\$1,914	\$1,094	\$152	\$74	6.3%	\$80,479	\$4,531	6.0%
Extractive A	3.2222	155%	\$2,454	\$1,938	\$1,127	\$964	15.8%	\$69,261	\$9,145	15.2%
Extractive B	3.2500	156%	\$2,454	\$3,606	\$2,417	\$2,635	20.8%	\$57,828	\$9,732	20.2%
Industrial	2.2933	110%	\$1,840	\$1,837	\$354	\$309	8.8%	\$1,308,139	\$101,450	8.4%
Commercial Vacant	1.9698	95%	\$1,690	\$725	\$279	\$218	9.7%	\$100,135	\$8,248	9.0%
Industrial Vacant	1.9698	95%	\$1,690	\$842	\$269	\$241	9.6%	\$97,393	\$7,971	8.9%
Special Uses	1.8961	91%	\$1,840	\$474	\$113	\$89	3.2%	\$177,249	\$5,685	3.3%
Major Shops	4.5848	220%	\$20,246	\$11,040	\$6,897	\$5,968	15.0%	\$373,805	\$48,389	14.9%
Island Resort A - Dunk Island	4.7857	230%	\$1,840	\$7,520	\$7,520	\$7,520	5.0%	\$158,341	\$7,536	5.0%
Island Resort B - Bedarra & Hinchinbr	2.4384	117%	\$1,840	\$1,579	\$1,507	\$1,507	7.0%	\$46,912	\$3,047	6.9%
Harbour Industries A	12.5112	600%	\$2,024	\$13,400	\$13,400	\$13,400	9.8%	\$150,547	\$13,416	9.8%
Sugar Mills	17.7142	850%	\$198,321	\$25,546	\$19,283	\$19,283	9.1%	\$461,395	\$38,598	9.1%
<b>Total for Differential Categories shown</b>							<b>7.1%</b>	<b>\$51,929,329</b>	<b>\$3,257,971</b>	<b>6.7%</b>



Description	RID New	Min New	% Min	No. Assess	Max Levy	Median Levy	New Levy	24-25 Environ	24-25 Trainf Levy	Av Rates & Levies	Median Rates & Levies
Residential <\$85k	2.0840	\$1,227	66%	3,824	\$1,751	\$1,227	\$5,010,868	\$942,540	\$635,981	\$1,723	\$1,640
Residential \$85-125k	1.5981	\$1,771	72%	1,769	\$1,982	\$1,771	\$3,184,905	\$435,037	\$294,029	\$2,213	\$2,184
Residential \$125-200k	1.3893	\$1,998	47%	1,359	\$2,744	\$2,015	\$2,924,569	\$334,966	\$226,138	\$2,565	\$2,427
Residential \$200-350k	1.2825	\$2,779	22%	323	\$4,425	\$3,142	\$1,063,580	\$79,613	\$53,747	\$3,706	\$3,555
Residential >\$350k	1.1829	\$4,489	10%	135	\$11,732	\$5,737	\$817,584	\$33,275	\$22,464	\$6,469	\$6,150
NPPR Res <\$85k	2.2934	\$1,353	66%	2,419	\$1,926	\$1,353	\$3,484,870	\$595,989	\$402,522	\$1,853	\$1,766
NPPR Res \$85-125k	1.8148	\$1,949	65%	997	\$2,250	\$1,949	\$2,002,920	\$245,741	\$165,901	\$2,422	\$2,362
NPPR Res \$125-200k	1.6001	\$2,268	42%	878	\$3,160	\$2,320	\$2,167,894	\$216,656	\$146,266	\$2,879	\$2,733
NPPR Res \$200-350k	1.5023	\$3,200	14%	372	\$5,183	\$3,718	\$1,444,890	\$91,691	\$61,901	\$4,297	\$4,131
NPPR Res >\$350k	1.3887	\$5,258	12%	178	\$20,136	\$6,735	\$1,346,395	\$43,873	\$29,619	\$7,977	\$7,148
Multi Units (2-3)	1.5981	\$1,915	84%	387	\$14,702	\$1,915	\$851,269	\$95,388	\$64,397	\$2,613	\$2,328
Multi Units (4-5)	1.5981	\$3,829	86%	78	\$8,949	\$3,829	\$331,973	\$19,225	\$12,979	\$4,669	\$4,242
Multi Units (6-7)	1.5981	\$5,551	88%	8	\$6,872	\$5,551	\$45,729	\$1,972	\$1,331	\$6,129	\$5,964
Multi Units (8-9)	1.5981	\$7,402	100%	2	\$7,402	\$7,402	\$14,804	\$493	\$333	\$7,815	\$7,815
Multi Units (10-11)	1.5981	\$9,252	100%	2	\$9,252	\$9,252	\$18,504	\$493	\$333	\$9,665	\$9,665
Multi Units (12+)	1.5981	\$11,102	100%	1	\$11,102	\$11,102	\$11,102	\$246	\$166	\$11,515	\$11,515
Other PPR	1.5981	\$1,914	14%	634	\$23,172	\$2,677	\$1,838,148	\$156,022	\$105,498	\$3,312	\$3,090
Other NPPR	1.7090	\$2,034	20%	216	\$37,599	\$2,991	\$915,143	\$53,240	\$35,942	\$4,650	\$3,404
Livestock	2.4029	\$1,277	1%	203	\$86,504	\$5,887	\$1,786,567	\$50,035	\$33,779	\$9,214	\$6,300
Sugar Cane	2.9722	\$1,277	0%	807	\$193,194	\$5,944	\$7,643,576	\$198,663	\$134,118	\$9,884	\$6,357
Small Crops (Bananas)	3.2222	\$1,277	0%	269	\$80,555	\$5,961	\$2,736,506	\$66,303	\$44,762	\$10,586	\$6,374
Forestry & Logging	3.2222	\$1,277	0%	9	\$14,822	\$6,364	\$70,180	\$2,218	\$1,498	\$8,211	\$6,777
Aquaculture	3.2222	\$2,454	0%	20	\$29,322	\$6,485	\$173,805	\$4,930	\$3,328	\$9,103	\$6,898
Commercial	2.4384	\$1,840	31%	416	\$48,769	\$3,036	\$1,713,089	\$102,536	\$69,222	\$4,531	\$3,449
Hotels, Motels, Caravan Parks, mar	2.4384	\$1,840	5%	65	\$87,784	\$8,047	\$904,741	\$16,021	\$10,816	\$14,332	\$8,460
Transformers	2.5068	\$1,914	81%	27	\$12,033	\$1,914	\$69,332	\$6,655	\$4,493	\$2,981	\$2,327
Extractive A	3.2222	\$2,454	0%	8	\$14,178	\$7,049	\$65,958	\$1,972	\$1,331	\$8,658	\$7,461
Extractive B	3.2500	\$2,454	0%	4	\$25,025	\$14,259	\$56,176	\$986	\$666	\$14,457	\$14,672
Industrial	2.2933	\$1,840	19%	274	\$20,640	\$3,469	\$1,195,009	\$67,536	\$45,594	\$4,774	\$3,881
Commercial Vacant	1.9698	\$1,690	32%	28	\$7,978	\$2,403	\$88,575	\$6,901	\$4,659	\$3,576	\$2,816
Industrial Vacant	1.9698	\$1,690	36%	28	\$9,258	\$2,649	\$85,833	\$6,901	\$4,659	\$3,478	\$3,062
Special Uses	1.8961	\$1,840	36%	44	\$12,324	\$2,304	\$159,083	\$10,845	\$7,322	\$4,028	\$2,717
Major Shops	4.5848	\$20,246	0%	7	\$84,820	\$45,848	\$370,914	\$1,725	\$1,165	\$53,401	\$46,261
Island Resort A - Dunk Island	4.7857	\$1,840	0%	1	\$157,928	\$157,928	\$157,928	\$246	\$166	\$158,341	\$158,341
Island Resort B - Bedarra & Hinchin	2.4384	\$1,840	0%	2	\$24,140	\$23,043	\$46,086	\$493	\$333	\$23,456	\$23,456
Harbour Industries A	12.5112	\$2,024	0%	1	\$150,135	\$150,135	\$150,135	\$246	\$166	\$150,547	\$150,547
Sugar Mills	17.7142	\$198,321	0%	2	\$256,856	\$230,285	\$460,569	\$493	\$333	\$230,697	\$230,697
<b>Total for Differential Categories shown</b>			<b>51%</b>	<b>15,797</b>			<b>\$45,409,208</b>	<b>\$3,892,166</b>	<b>\$2,627,955</b>		

## Findings

Finding 1 – The committee made assumptions but was not able to determine how the policy statement “... principal of user pays ...” is applied for General Rates and levies.....	9
Finding 2 – Ten of the fourteen 2016/17 recommendations have been implemented. ....	11
Finding 3 – In the seven years from 2016/17 to 2023/24 increases for the Environment Levy were net \$60 or 36.5% (gross 22%) and Infrastructure Levy Net \$43 or 39.7% (gross 25%). This has created larger percentage increases for the lower valued properties. ....	13
Finding 4 – In the six years from 2016/17 to 2022/23, total operating revenue increased by 3.6% pa, (includes average General Rates increase of 2.4% pa due to the 7.1% increase in 2022/23), Total Operating Expenditure increased by 3.6% pa..	16
Finding 5 – Cash spend in 2022/23 on activities funded by General Rates, Levies & Grants (excludes Water, Sewerage, Waste & Fleet Operations) is about 45% on road network (includes footpaths, drainage, bridges, CBD, etc), 26% on administration and 19% on Sport, recreation and cultural. There are 1202km of Maintained roads and 162 bridges. Only four Councils’ Gold Coast, Brisbane, and Mackay, have more bridges.....	20
Finding 6 – The Agricultural sector employs 21.5% of the population, with “other Fruit and Nut Growing” the largest individual industry 8.7%.....	23
Finding 7 – The Region’s Agricultural product value for 2021/22 was \$578M. Fruit and nuts were the largest product \$385M. Tourism’s Value was \$100M.....	23
Finding 8 – Across Queensland, the average second Residential banding is 90% of the Based Band. Cassowary Coast’s second band is 75%.....	28
Finding 9 – Across Queensland, NPPR Category RID and Minimum Rate are on average 113 to 115%% of the Residential Band. Cassowary Coast’s is 105%.....	31
Finding 10 – Across Queensland, Multi Category RID and Minimum Rate are on average 113% of the Residential Band. Cassowary Coast’s is 75%. ....	33
Finding 11 – Cassowary Coast’s Rates for the grazing Sector are much higher than their commodity value and neighbouring councils and other primary producers have a much higher impact on the road network.....	50

## Summary of recommendations

**Recommendation 1 – That over the term of Council there will be smaller increases for the Environmental and Infrastructure Levies to reduce impacts the lower valued residential properties on the minimum rate.**

**Recommendation 2 – That over the term of Council there be minimal increases in the Minimum Rate for Residential <\$85,000 category and that the RID's for other Residential Categories increased to be 5% higher than their current comparison with Residential <\$85,000.**

**Recommendation 3 – That over the term of Council the RID's for the NPPR Categories to be increased from 5 % to 10% higher than their equivalent Residential Category, however, the inclusion of vacant land in this category was a concern due to the current timeframes to build a house.**

**Recommendation 4 – That over the term of Council the RID's for Multi-Units increase from the current 75% of the residential base rate to 80% of the residential base rate.**

**Recommendation 5 – That over the term of Council the Vacant Commercial and Industrial categories be amalgamated into their respective Commercial and Industrial Categories.**

**Recommendation 6 – That Council consider separating Accommodation assessments from Commercial Assessments, maintain the minimum rate at 150% of the residential <\$85k and over the term of Council increase for the major shops RID to be 230% the same as Island Resort A.**

**Recommendation 7 – That Council consider creating a new category for Transformer assessments and increases for Harbour Industries A to 300% and sugar mills 850% of the base rate.**

**Recommendation 8 – That over the term of Council increase the Industrial RID category towards the Commercial RID and that the minimum rate for the two categories remains at 150% of Residential <\$85k.**

**Recommendation 9 – That the target for Primary Producer Categories General Rates and Separate Charges be 25% of the Total Levy.**

**Recommendation 10 – That the Primary Producer Categories split into five categories. The Sugar Cane Category Median Levy be the base, the Livestock Category Median Levy reduce from current 122% to 85% of the base.**

**Recommendation 11 – That Council split the “Other” Categories based on the definition of a Principal Place of Residence or not.**



# 1 Introduction

In February 2023, Cassowary Coast Regional Council endorsed its third Rating Advisory Committee as a platform for ratepayers and community members to provide feedback and recommendations on Council's current General Rates and Levies structure in advance of developing the 2024/25 Annual Budget. There had previously been committees in 2016/17 and in 2009.

The community was invited to be part of the committee through an expressions of interest submission in March 2023. In June 2023, Council endorsed the committee of 12 members, which included representatives from residential, residential & NPPR, residential & pensioner, commercial & residential, industrial & residential, residential Island & mainland, primary production (cane, Innisfail & Tully), primary production (grazing).

*The Role and Responsibilities of the Rating Advisory Committee is to:*

- *seek to understand the methodologies of General Rates and Levies across the Cassowary Coast region;*
- *provide input into a report regarding preferred options for the General Rates and Special Levies structure;*
- *act both in the interest of the organisation or interest group they are representing, while remaining receptive to possible impacts on all ratepayers in the Cassowary Coast region;*
- *be an advocate for the Committee's outcomes and constructively work with all members;*
- *be committed to, and actively involved in pursuing project outcomes; and*
- *ensure that private information, including rates information, shared during the project is protected and remains confidential.*

The Rating Advisory Committee met four times. Unfortunately, not all committee members were able to attend these meetings. The last two meetings were impacted by committee members with covid and assisting the referendum.

Workshop 1 (August 23<sup>rd</sup>) attended by 9 committee members

- Reviewed Terms of Reference, legislation, statistics, and rating calculations.
- Reviewed Council's Revenue and Expenses.
- Reviewed Rating Benchmarking with other Councils

Workshop 2 (September 6<sup>th</sup>) attended by 8 committee members

- Reviewed 2016/17 recommendation
- Discussed Council expenses, including roads data.
- Compared benchmarking for residential, commercial & Industry and rural.
- Discussion on rating options for Residential categories, commercial & industry categories, and Rural categories.

Workshop 3 (October 11<sup>th</sup>) attended by 6 committee members

- Review and discuss draft report, findings, and recommendations.

Workshop 4 (November 27<sup>th</sup>) attended by 6 committee members

- Review and discuss final report, findings, and recommendations.

## 2 Legislation and Policy

### Local Government Legislation

The power for a Council in creating Rates and Charges comes from the *Local Government Act 2009 and Regulation 2012*. The committee worked through the legislation and how its application in Cassowary Coast, in particular:

#### **LGA 2009 s92 Types of rates and charges**

**(2) 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)

*Example— General rates contribute to the cost of roads and library services that benefit the community in general.*

**(5) Separate rates and charges** for any other service, facility or activity.

*Example—\$160 Transport Infrastructure Levy & \$237 Environment Management Levy.*

**LGR 2012 s74** - A local government **must** calculate the rates for land by using the rateable value of the land.

**LGR 2012 s77** - A local government **may** fix a minimum number of general rates.

### Council Policies

The Revenue Policy effective 1 July 2023 refers to the “... principal of user pays ...”. There is a specific reference to utility charges, however, the committee discussed and tried to understand how this principal applied to general rates. The committee reviewed the publicly available historical and budget revenue and expenditure document to appreciate how the user pays principal applied to the general rating effort.

#### 3. Procedure

##### 3.1 The Making and Levying of Rates and Charges

In general, Council will be guided by the principle of user pays in the making of rates and charges, particularly in water, sewerage and waste management, to minimise the impact of rating on the efficiency of the local economy.

Council will be guided by the following principles in making rates and charges:

- a) transparency in the making of rates and charges;
- b) having in place a rating regime that is simple and inexpensive to administer;
- c) flexibility to take account of changes in the local economy;
- d) equitable distribution of the cost of its operations between different groups of ratepayers;
- e) application of user pays where applicable.

In levying rates, Council will apply the principles of:

- a) making clear what is the Council's and each ratepayer's responsibility to the rating system;
- b) making the levying system simple and inexpensive to administer;
- c) timing the levy of rates to ensure a sustainable cash flow for operations of the Council and to spread the burden to ratepayers over the financial year;
- d) equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

General rate revenue provides whole of community services not funded through subsidies, grants, contributions or donations received from other entities or not provided by other levies or charges.

Council will distribute the rates burden by the use of differential rating categories with banding applied to residential categories where it considers relevant.

Council will consider levying special and separate rates and charges, when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayer or class of ratepayer.

**FINDING 1 – THE COMMITTEE MADE ASSUMPTIONS BUT WAS NOT ABLE TO DETERMINE HOW THE POLICY STATEMENT “... PRINCIPAL OF USER PAYS ...” IS APPLIED FOR GENERAL RATES AND LEVIES.**

### 3 Outcomes from Previous Rating Reference Groups<sup>1</sup>

#### 2016/17 Recommendations

A Rating Reference Group was established in 2016/17 with 10 members cover the primary production sector (banana, cane, grazing), Chamber of Commerce, tourism sector, general members of the community (appointed by way of public expression of interest) and an independent facilitator and technical specialist. The overarching objective of the Group was to provide recommendations regarding amendments to the differential rating structure that would achieve a fair and equitable outcome for all ratepayers.

#### GROUP RECOMMENDATIONS

##### Rating Structure

Regarding **residential** assessments, Council should:

- ✓ Retain the residential rate banding categories in their current form and rating level.
- ☒ Move the residential assessments within the other rating category into the applicable residential rating category on equity grounds.

Regarding **multi-residential (non-strata)** assessments, Council should:

- ✓ Continue to be differentiate these assessments based on the number of units/flats/residences.
- ✓ Extend the number of categories to include groups of 2 units/flats/residences to reduce the extent of cross subsidies and to enhance equity.
- ✓ Apply a consistent rate in the dollar to all multi-residential rate categories equal to the rate in the dollar applied to the second residential rate band.
- ✓ Determine the minimum rate for each category based on 75% of the base residential minimum rate for each unit at the lower end of the unit groupings (e.g., 2 for the 2–3-unit grouping).

Regarding **commercial and industrial** assessments, Council should:

- ☒ Eventually integrate general commercial and industrial into a single rating category with the same rating levels.
- ✓ Move the Island Resorts B assessments into the general commercial rating category.
- ✓ Levy a rate on major shops at 160% of that of general commercial assessments.
- ✓ Levy a rate on Dunk Island commercial assessments at 160% of that of general commercial assessments.
- ✓ Levy a rate on sugar mill assessments at 800% of that of general commercial assessments.
- ✓ Levy a rate on harbour industries assessments at 500% for non-resources and 250% for resources of that of general commercial assessments.

Regarding **primary production** assessments,

- ? Council should reduce the rate by the extent possible in the short term and preferably towards the commercial and industrial rate in the dollar over the medium term given the inequitable burden placed on these properties historically.
- ± The initial move should be to a level of 27.19% of total general rate revenue received by Council. Long term target was 25%.

---

<sup>1</sup> AEC – Rating Strategy Review, Cassowary Coast Regional Council, March 2017

## 2009/10 Recommendations

A Rating Reference Group was utilised by Council in 2009 post-amalgamation, and consisted of representatives from the timber industry, property management sector, Chamber of Commerce, tourism sector, pensioner groups, banana growers, cane growers, cattle producers, and the broader community.

After four meetings in a very condensed timeframe, the recommendations from the group included:

- ✓ Adoption of differential rating categories for residential (<5ha), flats, farming, commercial, industrial, large shopping centres, sugar mills, island resorts and harbour industries.
- ✓ Minimum rate calculation be undertaken of base goods and services (\$1,600 subsequently determined by Council).
- ✓ Minimum rate for flats, commercial, industrial, and other be set at 150% of the base minimum rate for residential (and farming).
- ✓ Rating structure must cease to recognise former areas prior to amalgamation.
- ✓ Residential contribution to rates be increased from 50% to 52%, with a corresponding reduction in farming contribution to rates.
- ✓ Existing level of support be retained for pensioners.

## 2010/11 Grazing Land Review

A subsequent request from grazing land holders for an additional grazing land category based on a lower intensity of agricultural use than other rural uses was investigated by De Chastel & Associates via a benchmarking review of other Councils. The outcome of the review was that grazing land is not treated separately by most other Councils and that there was no apparent precedent for Council needing to establish a separate rating category from other rural (primary production) land.

**FINDING 2 – TEN OF THE FOURTEEN 2016/17 RECOMMENDATIONS HAVE BEEN IMPLEMENTED.**

## 4 Current Rating Structure

### 4.1 General Rates

The 2023/24 rating structure has 29 Differential General Rating Categories. (Not shown are three developer discount and a non-rateable category. Residential <\$85k is the Base Rate (100%) and other categories are a percentage of the Base Rate.

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Assess	Current Levy	New Charging Valuation	PA Environ Levy	PA Trainf Levy
Residential <\$85k	2.0039	100%	\$1,227	100%	70%	3,824	\$4,941,777	\$202,518,644	\$906,288	\$611,520
Residential \$85-125k	1.5029	75%	\$1,703	139%	76%	1,769	\$3,043,694	\$180,990,505	\$418,305	\$282,720
Residential \$125-200k	1.3025	65%	\$1,878	153%	47%	1,359	\$2,745,132	\$203,262,062	\$322,083	\$217,440
Residential \$200-350k	1.2023	60%	\$2,605	212%	22%	323	\$997,105	\$82,225,159	\$76,551	\$51,680
Residential >350k	1.1021	55%	\$4,208	343%	13%	135	\$762,150	\$68,862,700	\$31,995	\$21,600
NPPR Res <\$85k	2.1041	105%	\$1,288	105%	71%	2,419	\$3,274,586	\$120,468,151	\$573,066	\$387,040
NPPR Res \$85-125k	1.5780	79%	\$1,788	146%	67%	997	\$1,805,448	\$102,431,115	\$236,289	\$159,520
NPPR Res \$125-200k	1.3676	68%	\$1,972	161%	38%	878	\$1,866,235	\$131,802,864	\$208,323	\$140,640
NPPR Res \$200-350k	1.2624	63%	\$2,735	223%	8%	372	\$1,217,198	\$95,796,861	\$88,164	\$59,520
NPPR Res >\$350k	1.1572	58%	\$4,418	360%	8%	178	\$1,122,816	\$96,530,000	\$42,186	\$28,480
Multi Units (2-3)	1.5029	75%	\$1,841	150%	61%	387	\$813,653	\$37,636,000	\$91,719	\$61,920
Multi Units (4-5)	1.5029	75%	\$3,681	300%	81%	78	\$317,564	\$11,495,000	\$18,486	\$12,480
Multi Units (6-7)	1.5029	75%	\$5,337	435%	88%	8	\$43,821	\$1,290,000	\$1,896	\$1,280
Multi Units (8-9)	1.5029	75%	\$7,117	580%	100%	2	\$14,234	\$214,000	\$474	\$320
Multi Units (10-11)	1.5029	75%	\$8,896	725%	100%	2	\$17,792	\$299,000	\$474	\$320
Multi Units (12+)	1.5029	75%	\$10,675	870%	100%	1	\$10,675	\$180,000	\$237	\$160
Other	1.4733	74%	\$1,840	150%	12%	850	\$2,495,365	\$164,495,218	\$201,213	\$136,000
Primary Production	2.7817	139%	\$1,227	100%	1%	1,318	\$11,893,073	\$427,393,200	\$312,129	\$210,720
Commercial	2.2789	114%	\$1,840	150%	32%	508	\$2,528,414	\$105,125,863	\$120,396	\$81,280
Industrial	2.0892	104%	\$1,840	150%	23%	276	\$1,103,250	\$50,918,500	\$65,412	\$44,160
Commercial Vacant	1.7907	89%	\$1,564	127%	21%	28	\$80,771	\$4,261,750	\$6,636	\$4,480
Industrial Vacant	1.7907	89%	\$1,564	127%	36%	28	\$78,306	\$3,913,000	\$6,636	\$4,480
Special Uses	1.8231	91%	\$1,840	150%	36%	44	\$154,097	\$7,749,738	\$10,428	\$7,040
Major Shops	3.9881	199%	\$18,405	1500%	0%	7	\$322,637	\$8,090,000	\$1,659	\$1,120
Island Resort A - Dunk	4.5578	227%	\$1,840	150%	0%	1	\$150,408	\$3,300,000	\$237	\$160
Island Resort B - Bedar	2.2789	114%	\$1,840	150%	0%	2	\$43,071	\$1,890,000	\$474	\$320
Harbour Industries A	11.3945	569%	\$1,840	150%	0%	1	\$136,735	\$1,200,000	\$237	\$160
Harbour Industries B	5.6973	284%	\$1,840	150%	0%	0	\$0	\$0	\$0	\$0
Sugar Mills	15.9524	796%	\$190,693	15541%	50%	2	\$422,002	\$2,600,000	\$474	\$320
<b>Total for Differential Categories shown</b>					<b>52%</b>	<b>15,797</b>	<b>\$42,402,011</b>	<b>\$2,116,939,328</b>	<b>\$3,742,467</b>	<b>\$2,526,880</b>

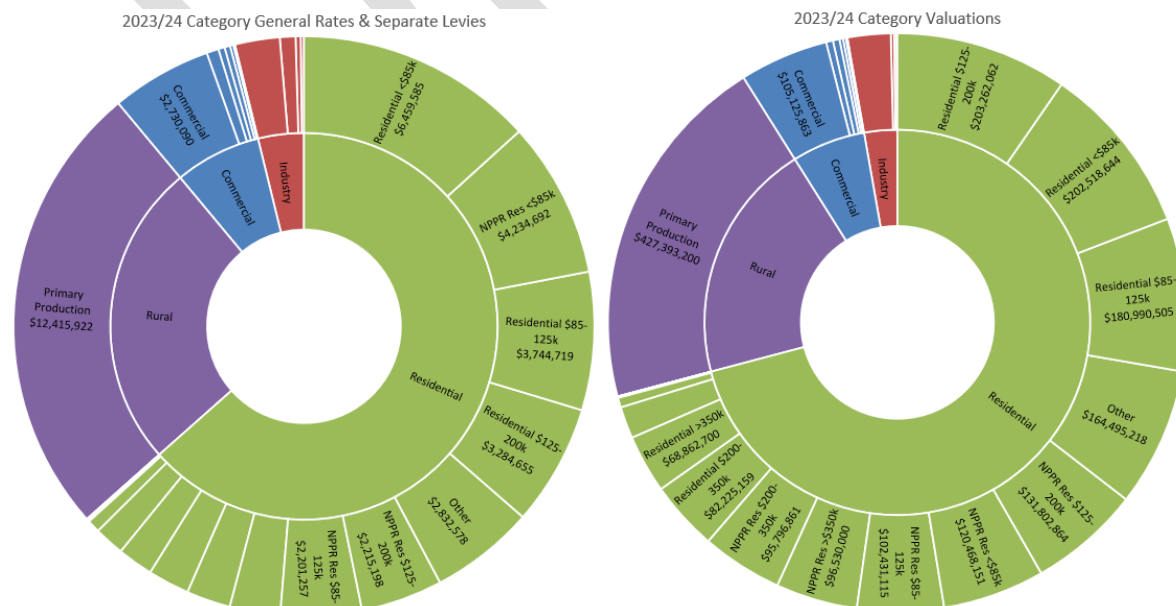


FIGURE 1 - CURRENT GENERAL RATE RID, MINIMUM, LEVY AND SEPARATE CHARGES LEVIES



## 4.2 Separate Charges

In addition to the General Rates, there are two separate charges applied to each rateable property, being:

- \$160 per annum for the transport infrastructure levy (funding roadworks, footpaths, and bikeways). In 2023/24 total levy was \$2.53 million.
- \$237 per annum for the environment management levy (funding strategic environmental planning and projects, pest management, foreshore management, walking tracks, waste management, environmental protection/ licences). In 2023/24 total levy was \$3.74 million.

In 2016/17, these charges were \$128, a net increase of \$43 or 39.7% (25% gross) and \$194 a net increase of \$60 or 36.5% (22% gross). These separate charges, effectively increase the minimum rate applied to each rateable property. The Residential <\$85k Category, has the minimum rate applied to 70% of assessments, however, when including separate charges, 96% would be on the minimum rate.

Committee members acknowledged the link between the transport infrastructure levy and its intended funding obligations. Section 5.3 provides more details on road and bridge infrastructure and the annual capital and operational spend.

However, the Environment Management levy has a broad area of focus, which lacked transparency in which area received the most funding. Council's website has a "My Environment" page refers to various programs, but does not provide any funding information:

- Reef Guardian program, Pest Animals and Plant Nurseries.
- Beach and Esplanade Protection, Drum Muster, Overgrown Allotments and Vegetation Management, Revegetation, water pollution and River Improvement trusts.

The State Government owns National Parks and wetland areas, in the Council area. This land appears to be more than 30% of Council land area and does not pay rates.

The committee discussed levies used to fund specific activities, e.g., a Tourism Levy to fund a specific component of Tourism. The committee questioned which specific ratepayer group should pay this levy, and that this may depend on the activity funded.

**FINDING 3 – IN THE SEVEN YEARS FROM 2016/17 TO 2023/24 INCREASES FOR THE ENVIRONMENT LEVY WERE NET \$60 OR 36.5% (GROSS 22%) AND INFRASTRUCTURE LEVY NET \$43 OR 39.7% (GROSS 25%). THIS HAS CREATED LARGER PERCENTAGE INCREASES FOR THE LOWER VALUED PROPERTIES.**

**Recommendation 1 – That over the term of Council there will be smaller increases for the Environmental and Infrastructure Levies to reduce impacts the lower valued residential properties on the minimum rate.**

## 4.3 Services and Service Levels

Committee members discussed services or lack of and the perception of a decline in the service levels for these services. In Section 5, reported expenditure is increasing by more than revenues, which may explain the decline in service levels.

If there is to be an increase in services or service levels, then there needs to be an increase in the rates paid by that sector.



#### 4.4 Concessions

The Rating Concession Policy provides for:

- Pensioners:
  - State Government Remission of 20% to a maximum of \$200,
  - Council Concession Policy up to a maximum of \$300.
- Consumers using home dialysis machines:
  - a concession up to 190kl of water per year.
- Consumers with undetected water leaks:
  - a concession up to \$5,000.
- Not for profit community organisations:

Category	General Rates	Separate Rates	Sewerage	Maximum Concession
1	100%	100%	75%	No Max
2	100%	100%	0%	\$2,000
3	100%	100%	0%	\$1,500

#### 4.5 Discounts

Assessment paid in full by the due date receive a 5% discount to general rates only.

In 2016/17 the discount was 15%. There has been a trend for Councils to reduce or move away from a discount. Cassowary Coast reduced the discount to 10% for 2020/21 and 2021/22 and reduced to 5% in 2022/23.

Figure 2 shows the discount offered for General Rates with neighbouring councils. Many councils have removed the discount offered for Utility Charges. See Appendix for Map of Council areas.

Council	Discount %							
	2015_16	2016_17	2017_18	2018_19	2019_20	2020_21	2021_22	2022_23
Burdekin	0%	0%	0%	0%	0%	0%	0%	0%
Cairns	0%	0%	0%	0%	0%	0%	0%	0%
Cassowary Coast	15%	15%	15%	15%	15%	10%	10%	5%
Charters Towers	12%	6%	6%	6%	6%	6%	6%	6%
Douglas	0%	0%	0%	0%	0%	1%	0%	0%
Hinchinbrook	0%	0%	0%	0%	0%	0%	0%	0%
Mareeba	10%	10%	10%	10%	10%	10%	10%	10%
Tablelands	10%	5%	5%	5%	5%	5%	5%	5%
Townsville	15%	15%	10%	10%	10%	10%	10%	10%

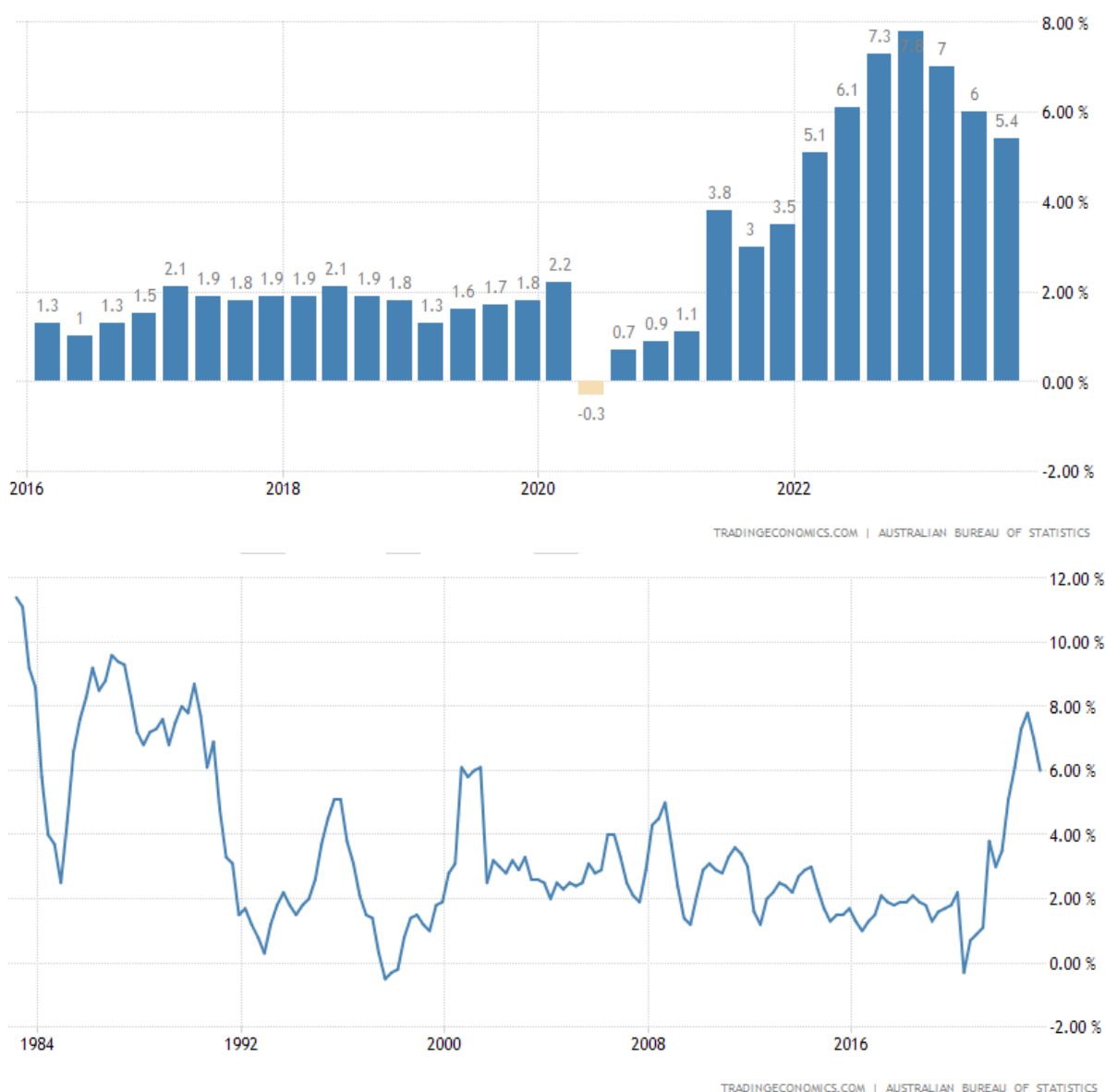
FIGURE 2 - DISCOUNTS OFFERED 2015-16 TO 2022-23

## 5 Revenue and Expenditure

### Inflation

Council's delivers a wide range of services and community accepted service levels. Annual inflation influences the cost of providing these services. As costs increases directly impact on services and service levels, rates must be increased, or alternatively, services and or service levels must be reduced.

After many years of low inflation, from July 2021, inflation rose to 8% in December 2022, see Figure 3<sup>2</sup>. It was the 1980's when inflation was last this high.



**FIGURE 3 - MONTHLY INFLATION 2016 TO 2023 AND 1983 TO 2023**

<sup>2</sup> [Australia Inflation Rate - 2023 Data - 2024 Forecast - 1951-2022 Historical - Calendar \(tradingeconomics.com\)](https://tradingeconomics.com/australia/inflation)

## 5.1 Historical Data

### Revenues

Since 2016/17, Net Rates and Utility Charges have been increasing at an average of 2.7% per year. Net General Rates have averaged 2.4% per year increase, due to a 7.1% increase in 2022/23. Net Garbage has averaged 3.7% per year increase. Total operating income includes grants, has increased by an average of 3.6% per year.

### Expenses

Total Operating Expenses have averaged increases of 3.6% per year, which matches the Total Operating Income increases. Material & Services expenses have averaged 5.0% per year increase, due to a 13.8% increase in 2022/23. Staff FTEs have increased to 332, employee expenses have averaged 2.6% per year increase.

Year	Net rates and utility charges - \$'000	Total operating Income - \$'000	Employee expenses - \$'000	M & S, Other Expense - \$'000	Depreciation expense - \$'000	Total Operating expenses - \$'000	Population	Total FTEs
2016_17	62,172	76,577	24,581	24,706	25,491	74,778	29,396	314
2017_18	63,424	77,961	24,592	28,511	26,560	79,663	29,689	315
2018_19	63,874	80,320	24,990	30,438	26,861	82,289	29,794	321
2019_20	64,868	80,819	26,711	30,663	26,823	84,197	29,964	317
2020_21	65,666	82,739	26,513	31,221	27,430	85,164	29,900	315
2021_22	68,047	84,911	27,911	28,227	28,509	84,647	29,651	318
2022_23	72,352	92,951	28,422	32,112	30,554	91,088	29,605	332
Δ 22 to 23	6.3%	9.5%	1.8%	13.8%	7.2%	7.6%		
<b>Average</b>	<b>2.7%</b>	<b>3.6%</b>	<b>2.6%</b>	<b>5.0%</b>	<b>3.3%</b>	<b>3.6%</b>	<b>0.1%</b>	<b>1.0%</b>

FIGURE 4 - CASSOWARY COAST 2016/17 TO 2022/23 FINANCIAL DETAILS

Years	Net General Rates \$'000	Net Separate & Special - \$'000	Net Environmental Levy - \$'000	Net Water - \$'000	Net Sewerage - \$'000	Net Garbage - \$'000	Net Rates and Utility Charges \$'000
2016_17	33,258	2,022	3,037	10,008	8,936	4,911	62,172
2017_18	33,949	2,068	3,101	10,099	9,230	4,977	63,424
2018_19	34,160	2,101	3,166	10,054	9,325	5,068	63,874
2019_20	34,307	2,148	3,228	10,422	9,275	5,488	64,868
2020_21	34,666	2,165	3,295	10,751	9,207	5,582	65,666
2021_22	35,582	2,289	3,378	11,559	9,517	5,722	68,047
2022_23	38,120	2,381	3,524	12,041	10,277	6,008	72,352
2017_18	2.1%	2.3%	2.1%	0.9%	3.3%	1.3%	2.0%
2018_19	0.6%	1.6%	2.1%	-0.4%	1.0%	1.8%	0.7%
2019_20	0.4%	2.2%	2.0%	3.7%	-0.5%	8.3%	1.6%
2020_21	1.0%	0.8%	2.1%	3.2%	-0.7%	1.7%	1.2%
2021_22	2.6%	5.7%	2.5%	7.5%	3.4%	2.5%	3.6%
2022_23	7.1%	4.0%	4.3%	4.2%	8.0%	5.0%	6.3%
<b>Average</b>	<b>2.4%</b>	<b>3.0%</b>	<b>2.7%</b>	<b>3.4%</b>	<b>2.5%</b>	<b>3.7%</b>	<b>2.7%</b>

FIGURE 5 - 2016/17 TO 2022/23 NET RATES AND UTILITY INCREASES

**FINDING 4 – IN THE SIX YEARS FROM 2016/17 TO 2022/23, TOTAL OPERATING REVENUE INCREASED BY 3.6% PA, (INCLUDES AVERAGE GENERAL RATES INCREASE OF 2.4% PA DUE TO THE 7.1% INCREASE IN 2022/23), TOTAL OPERATING EXPENDITURE INCREASED BY 3.6% PA.**

## Historical Revaluations

The average valuation changes for a local government area since 2010 shown in Figure 6. Cassowary Coast had a large valuation increase in 2010 (68.3%). There were decreases in the next seven revaluations, until the 2022 valuation which resulted in a 17.7% increase across the council area. See Appendix for Map of Council areas.

Local government	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Burdekin		76.7	0.5		-1.5		-3.2			-2.9		-2.9		10.6
Cairns		-4.1	-8.5	-0.4	2.9	8.9	8.4			7.3				14.9
Cassowary Coast	68.3	-3.3	-13.7	-6.2	-3.8	-5.1		-0.3			-2.3			17.7
Charters Towers	90.9	-7.7	0.2		-4.5	-3.4			1.6			51.3		
Cook	49.3	-5.2	-3.6			-7.5		-3.6				12.9		
Douglas					0.8		8.0		10.8					19.5
Etheridge	42.1	-11.6	0.0		-19.0					42.5				181
Hinchinbrook		90.2	-5.2	-1.3		-1.8			-9.2		-7.2			26.1
Mareeba					0.5			6.7						31.7
Tablelands		6.6	-1.3		-6.3			2.9				19.4		36.2
Whitsunday	8.5	-4.3	-10.9	0.6	-0.3		-11.8	-1.5				9.6		

**FIGURE 6 - COMPARISON OF VALUATION CHANGES PER COUNCIL AREA, SINCE 2010**

## 5.2 Rates Data

The Rates, Levies and valuation data and percentage split for 2023/24 is:

2023/24	Residential	Commercial	Industry	Primary Producers	Total
General Rates	\$25,595,934	\$3,279,396	\$1,759,460	\$11,893,067	\$42,527,856
% General Rates	60.2%	4.1%	7.7%	28.0%	100%
Separate Trainf Levy	\$2,184,800	\$95,520	\$49,920	\$210,720	\$2,540,960
Separate Enviro Levy	\$3,235,761	\$141,963	\$73,944	\$312,129	\$3,763,797
% Rates & levies	63.5%	7.2%	3.9%	25.4%	100%
Valuation	\$1,512,671,778	\$130,417,350	\$60,415,500	\$427,393,200	\$2,130,897,828
Valuation % of Total	71%	6%	3%	20%	100%
% Assessments	86%	4%	2%	8%	100%

There are 32, including developer, categories across these four rating sectors. The Table shows assessments in each category, maximum, average and median levy.

Residential	Rates	No Assess	% On Min	Max	Average (with Transport Levy)	Median (with Transport Levy)
<b>Residential</b> (5 Categories)	\$12,489,844	7,410	64%	\$10,931	\$1,845	
NPPR (5 Categories)	\$9,286,274	4,844	61%	\$16,780	\$2,077	
Flats (6 Categories)	\$1,217,739	478	85%	\$13,827	\$2,708	
Vacant (5 categories)	\$284,960	137	14%	\$11,492	\$2,240	
<b>Primary Production</b> (1 Category)	\$11,893,067	1,318	1%	\$180,808	\$9,183	\$5,960
Other (1 Category)	\$2,495,362	850	19%	\$32,413	\$3,332	\$2,902
<b>Commercial</b> (1 Category)	\$2,528,412	508	32%	\$82,041	\$5,374	\$3,314
Major Shops (1 Category)	\$322,637	7	0%	\$73,780	\$46,251	
Island Resorts (2 Categories)	\$193,479	3	0%	\$150,408	\$64,653	
<b>Industrial</b> (1 Category)	\$1,103,249	276	23%	\$18,803	\$4,394	\$3,557
Harbour Industry (2 Categories)	\$136,735	1	0%	\$135,735	\$136,895	
Sugar Mills (1 Category)	\$422,002	2	50%	\$231,309	\$211,398	



## General Rates Related Expenses Data (excludes Water, Sewerage, Waste)

The Revenue policy states, “user pays principal is used in determining rates and charges.” The table below is a summary of unaudited actuals for 2022/23, excludes Utilities & fleet but includes General Rates and Separate Charges and non-specific grants or funding. See Appendix A for information coding, e.g., for roads (includes roads, bridges, footpaths and cycleways, kerbing, CBD areas and bus shelters):

- Revenue is \$8.7M and includes Infrastructure Levy and Federal Assistance Grant roads component.
- Operating Expenses of \$24.2M (employee costs \$4.6M, material & services \$8.2M and depreciation \$11.4M) and Capital Expenses of \$14.0M.
- Total Cash Spend is \$26.8M: Op Expenses \$12.8M and Capital expenses \$14.0M (disaster recovery \$4.6M, roads \$3.9M, bridges \$2.85M, other \$1.85M, town centre \$0.8M).

2022/23 Actuals (Excludes Utilities)	Revenue	Op Expense	Depreciation	Capital Expenses	Cash Spend	% Total Spend
Roads	\$8.7M	\$12.8M	\$11.4M	\$14.0M	\$26.8M	45%
Admin	\$45.2M	\$13.8M	\$1.8M	\$1.3M	\$15.1M	26%
Sport, Rec, Cultural	\$2.4M	\$11.3M	\$4.8M		\$11.3M	19%
Tourism, Economic, Other	\$3.8M	\$4.4M	\$0.3M	\$0.2	\$4.6M	8%
Regulatory	\$0.7M	\$1.4M	\$0.03M		\$1.4M	2%
<b>Total</b>	<b>\$60.7M</b>	<b>\$43.7M</b>	<b>\$18.4M</b>	<b>\$15.5M</b>	<b>\$59.2M</b>	

### 5.3 Road Data

Road Data for 2021/22, shown below, has comparisons with other Councils. The figure that stands out the most, is that Cassowary has many more bridges and therefore higher road costs than other Councils. NDRRA Event Funding is included in these figures and maybe higher for some Councils.

Roads	Burdekin	Cassowary	Hinchinbrook	Tablelands	Whitsunday
<b>Roads</b>					
<b>Capital Spend</b>	<b>\$6,663k</b>	<b>\$4,746k</b>	<b>\$4,635k</b>	<b>\$9,376k</b>	<b>\$32,838k</b>
Rural (km)	964	995	601	1,499	1,534
Urban (km)	181	213	92	349	218
Total Roads	1,145	1,208	693	1,848	1,752
% Rural Roads	84%	82%	87%	81%	88%
<b>Bridges</b>					
<b>Spend (mainly Mtnce)</b>	<b>\$0k</b>	<b>\$3,796k</b>	<b>\$5,258k</b>	<b>\$2,596k</b>	<b>\$4,670k</b>
Number	8	162	22	83	27
Deck – Timber m <sup>2</sup>	0	2,429	573	283	430
Deck – Concrete m <sup>2</sup>	2,545	15,018	3,882	5,073	4,680
Deck – Other m <sup>2</sup>	0	211	73	2,776	0
<b>Total Mtnce Spend</b>	<b>\$2,324k</b>	<b>\$5,857k</b>	<b>\$3,008k</b>	<b>\$3,283k</b>	<b>\$5,359k</b>
<b>Depreciation</b>	<b>\$5,843k</b>	<b>\$6,920k</b>	<b>\$5,356k</b>	<b>\$4,504k</b>	<b>\$5,558k</b>
<b>Revaluation Year</b>	<b>2022</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>

Figure 7 shows the expenditure on roads and bridges since 2011-12 as reported in the Local Government Comparative data, with the total being the average spend. As shown in Appendix A, around \$10M spent in 2022/23 on Roads and Bridge Maintenance. In 2021/22, the spend was \$5.857M and \$3.796M, total \$9.653M.

<b>Roads Maintenance and Capital Spend</b>	<b>Burdekin</b>	<b>Cassowary C</b>	<b>Hinchinbrook</b>	<b>Tablelands</b>	<b>Whitsunday</b>	<b>Grand Total</b>
<b>2011_12</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,495		\$11,264	\$5,129	\$4,854	\$5,936
Capital Expenditure on roads (excl depn) - \$'000	\$4,529	\$6,061	\$36,567	\$7,457	\$14,318	\$13,786
Depreciation expense - roads - \$'000	\$2,566	\$5,412	\$4,754	\$7,318	\$85,374	\$21,085
Expenditure - Bridges and Culverts - \$'000	\$0	\$6,391	\$18	\$764	\$100	\$1,455
<b>2012_13</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,515	\$4,685	\$40,916	\$6,337	\$6,930	\$12,277
Capital Expenditure on roads (excl depn) - \$'000	\$10,792	\$8,960	\$48,298	\$10,652	\$8,347	\$17,410
Depreciation expense - roads - \$'000	\$2,535	\$10,479	\$5,359	\$7,148	\$12,684	\$7,641
Expenditure - Bridges and Culverts - \$'000	\$1	\$1,950	\$6	\$1,555	\$2,645	\$1,231
<b>2013_14</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,452	\$5,064	\$26,035	\$4,358	\$8,625	\$9,307
Capital Expenditure on roads (excl depn) - \$'000	\$29,557	\$45,319	\$10,988	\$3,104	\$23,634	\$22,520
Depreciation expense - roads - \$'000	\$2,646	\$9,565	\$6,143	\$3,307	\$7,031	\$5,738
Expenditure - Bridges and Culverts - \$'000	\$5	\$2,111	\$53	\$1,016	\$42	\$645
<b>2014_15</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,448	\$3,259	\$17,177	\$3,541	\$8,389	\$6,963
Capital Expenditure on roads (excl depn) - \$'000	\$8,007	\$14,070	\$7,510	\$5,435	\$5,182	\$8,041
Depreciation expense - roads - \$'000	\$2,911	\$5,173	\$5,452	\$3,392	\$8,540	\$5,094
Expenditure - Bridges and Culverts - \$'000	\$192	\$2,778	\$0	\$1,600	\$16	\$917
<b>2015_16</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,674			\$4,283	\$8,945	\$5,301
Capital Expenditure on roads (excl depn) - \$'000	\$6,412	\$11,840	\$3,920	\$5,037	\$7,807	\$7,003
Depreciation expense - roads - \$'000	\$4,629	\$6,378	\$5,969	\$3,509	\$9,005	\$5,898
Expenditure - Bridges and Culverts - \$'000	\$84	\$3,567	\$1,461	\$2,316	\$1,487	\$1,783
<b>2016_17</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,721		\$4,399	\$3,658	\$8,535	\$4,828
Capital Expenditure on roads (excl depn) - \$'000	\$5,638	\$7,560	\$3,660	\$5,456	\$6,401	\$5,743
Depreciation expense - roads - \$'000	\$4,778	\$6,672	\$4,494	\$3,889	\$8,051	\$5,577
Expenditure - Bridges and Culverts - \$'000	\$450	\$2,803	\$284	\$2,754	\$2,585	\$1,775
<b>2017_18</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,368			\$3,704	\$8,115	\$4,729
Capital Expenditure on roads (excl depn) - \$'000	\$6,678	\$5,865	\$6,159	\$7,230	\$6,900	\$6,566
Depreciation expense - roads - \$'000	\$5,094	\$6,780	\$4,559	\$3,463	\$6,526	\$5,284
Expenditure - Bridges and Culverts - \$'000	\$130	\$3,476	\$878	\$2,471	\$1,912	\$1,773
<b>2018_19</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,350	\$5,927		\$4,051		\$4,109
Capital Expenditure on roads (excl depn) - \$'000	\$5,918	\$6,531	\$4,817	\$7,403	\$23,905	\$9,715
Depreciation expense - roads - \$'000	\$5,209	\$6,836	\$5,201	\$3,810	\$6,625	\$5,536
Expenditure - Bridges and Culverts - \$'000	\$285	\$4,332	\$213	\$2,404	\$8,768	\$3,200
<b>2019_20</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$1,932	\$6,061	\$4,339	\$4,436	\$7,694	\$4,892
Capital Expenditure on roads (excl depn) - \$'000	\$6,593	\$16,955	\$6,891	\$7,933	\$29,710	\$13,616
Depreciation expense - roads - \$'000	\$5,461	\$6,612	\$5,038	\$3,987	\$9,063	\$6,032
Expenditure - Bridges and Culverts - \$'000	\$1,064	\$3,216	\$1,610	\$2,303	\$41	\$1,647
<b>2020_21</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,272	\$5,537	\$3,054	\$3,820	\$4,084	\$3,753
Capital Expenditure on roads (excl depn) - \$'000	\$8,815	\$6,757	\$10,495	\$9,599	\$23,808	\$11,895
Depreciation expense - roads - \$'000	\$5,602	\$6,851	\$5,111	\$4,234	\$6,199	\$5,599
Expenditure - Bridges and Culverts - \$'000	\$24	\$2,367	\$298	\$1,152	\$11	\$770
<b>2021_22</b>						
Maintenance Expenditure on roads (excl depn) - \$'000	\$2,324	\$5,857	\$3,008	\$3,283	\$5,359	\$3,966
Capital Expenditure on roads (excl depn) - \$'000	\$6,633	\$4,746	\$4,635	\$9,376	\$32,838	\$11,646
Depreciation expense - roads - \$'000	\$5,843	\$6,920	\$5,356	\$4,504	\$5,558	\$5,636
Expenditure - Bridges and Culverts - \$'000	\$0	\$3,796	\$5,258	\$2,596	\$4,670	\$3,264
<b>Total Maintenance Expenditure on roads (excl depn) - \$'000</b>	<b>\$2,414</b>	<b>\$5,199</b>	<b>\$13,774</b>	<b>\$4,236</b>	<b>\$7,153</b>	<b>\$6,197</b>
<b>Total Capital Expenditure on roads (excl depn) - \$'000</b>	<b>\$9,052</b>	<b>\$12,242</b>	<b>\$13,085</b>	<b>\$7,153</b>	<b>\$16,623</b>	<b>\$11,631</b>
<b>Total Depreciation expense - roads - \$'000</b>	<b>\$4,298</b>	<b>\$7,062</b>	<b>\$5,221</b>	<b>\$4,415</b>	<b>\$14,969</b>	<b>\$7,193</b>
<b>Total Expenditure - Bridges and Culverts - \$'000</b>	<b>\$203</b>	<b>\$3,344</b>	<b>\$916</b>	<b>\$1,903</b>	<b>\$2,025</b>	<b>\$1,678</b>

**FIGURE 7 - ROADS MAINTENANCE AND CAPITAL SPEND 2011-12 TO 2021-22**

The rural road network services not only the primary production sector, but also multiple villages, coastal communities, and rural residential properties. There is also 300km of unmaintained roads.

In addition to the road network, is the rail network used by the cane industry to move their product to the mill. This rail network significantly reduces the impacts of the cane growers on the council road network.

The grazing industry indicated that the nature of their operations, also means that they have limited impacts on the road network.

Council's Unsealed Roads Factsheet 2020 <sup>3</sup> recognises the impacts of houses and banana properties, in the service (guide) for Road Classes.

**FINDING 5 – CASH SPEND IN 2022/23 ON ACTIVITIES FUNDED BY GENERAL RATES, LEVIES & GRANTS (EXCLUDES WATER, SEWERAGE, WASTE & FLEET OPERATIONS) IS ABOUT 45% ON ROAD NETWORK (INCLUDES FOOTPATHS, DRAINAGE, BRIDGES, CBD, ETC), 26% ON ADMINISTRATION AND 19% ON SPORT, RECREATION AND CULTURAL. THERE ARE 1202KM OF MAINTAINED ROADS AND 162 BRIDGES. ONLY FOUR COUNCILS' GOLD COAST, BRISBANE, AND MACKAY, HAVE MORE BRIDGES.**



<sup>3</sup> 2020 Cassowary Coast Regional Council, Unsealed Roads Factsheet



## 6 Statistical Data

### 6.1 Regional Economic Profile

This data from the Australian Bureau of Statistics<sup>4</sup>, Queensland Regional Profiles (2021) for Cassowary Coast<sup>5</sup> and from. idcommunity<sup>6</sup> economic profile.

Data from 2022	Cassowary Coast	Burdekin	Hinchinbrook	Tablelands	Whitsunday
GDP	\$1.74B	\$1.30B	\$0.63B	\$1.50B	\$2.88B
Population 10 Year growth	29,651 (0.3%)	16,890 (-0.6%)	11,090 (0.2%)	26,844 (0.9%)	38,580 (1.5%)
Local Jobs	13,056	8,165	4,887	10,677	18,680
Local Businesses	3,257	2,113	1,323	2,882	3,994
Employed Residents	13,460	8,439	5,117	11,663	19,577
Median Age	45.7 (2021) 41.8 (2011)	45.4 (2021) 40.9 (2011)	51.4 (2021) 46.0 (2011)	48.8 (2021) 44.3 (2011)	40.1 (2021) 37.5 (2011)
Socio-Economic Quintile 1 Most disadvantages	46.2%	26.2%	41.8%	38.6%	31.2%
Household income	\$1,204	\$1,345	\$1,158	\$1,167	\$1,472
Rent 2 Bedroom Rent 3 Bedroom	\$285 (2023) \$380 (2023)	\$250 (2023) \$310 (2023)	\$250 (2023) \$340 (2023)	\$300 (2023) \$400 (2023)	\$400 (2023) \$460 (2023)
Protected Area Total Area	2,844.7km <sup>2</sup> 2,844.7km <sup>2</sup>	217.1km <sup>2</sup>	1,023.2km <sup>2</sup>	3,208.0km <sup>2</sup>	1,047.2km <sup>2</sup>

### Industry Production Sectors

Industry sectors data shows Agriculture Commodities value is \$639M (rates & levies \$12.4M or 1.9% of \$639M). Agriculture employs 21.5% of the working population. Tourism value is \$99M (tourism category rates & levies \$1.1M or 1.1% of \$99M).

Data from 2021-22	Cassowary Coast	Burdekin	Hinchinbrook	Tablelands	Whitsunday
Agriculture	\$639M	\$509M		\$240M	\$448M
Total Tourism Value Output /Sales	\$98.62M	\$36.71		\$100M	\$612M
<b>Employment – per sector (Total)</b>	<b>13,056</b>	<b>8,165</b>	<b>4,685</b>	<b>10,677</b>	<b>18,680</b>
Agriculture, Forestry, Fishing	2,802 (21.5%)	2,109 (25.8%)	731 (15.6%)	1,535 (14.2%)	1,511 (8.3%)
Health Care & Social Assistance	1,565 (12.0%)	814	604 (12.9%)	1,620 (15.2%)	1,574 (8.4%)
Retail Trade	1,243	651	409	1,325	1,731
Manufacturing	1,099	1,155 (14.1%)	576	442	746
Education and Training	1,027	613	396	1,046	1,158
Accommodation & Food Service	832 (6.4%)	399	303	730	3,105 (16.6%)

<sup>4</sup> [2021 Cassowary Coast, Census All persons QuickStats | Australian Bureau of Statistics \(abs.gov.au\)](https://abs.gov.au)

<sup>5</sup> [Queensland Regional Profiles \(Queensland Government Statistician's Office, Queensland Treasury\) \(qgso.qld.gov.au\)](https://qgso.qld.gov.au)

<sup>6</sup> [Economic profile | Cassowary Coast | economy.id](https://economy.id)

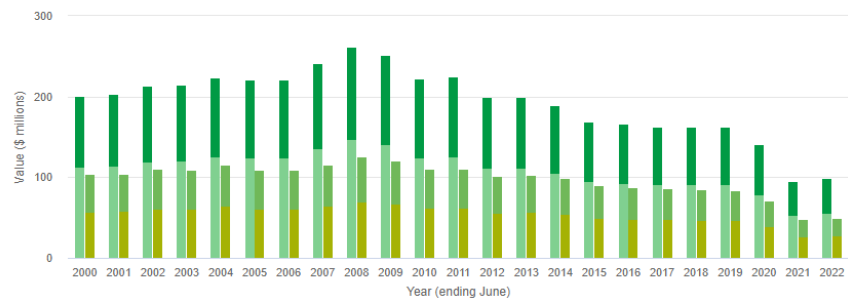
## Tourism Value

Value of tourism direct and in-direct sales in 2022 was \$100M or 38% of the \$260M 2008 peak.

### Value of tourism

Cassowary Coast

Output/Sales - Direct Value added - Direct Output/Sales - Indirect Value added - Indirect



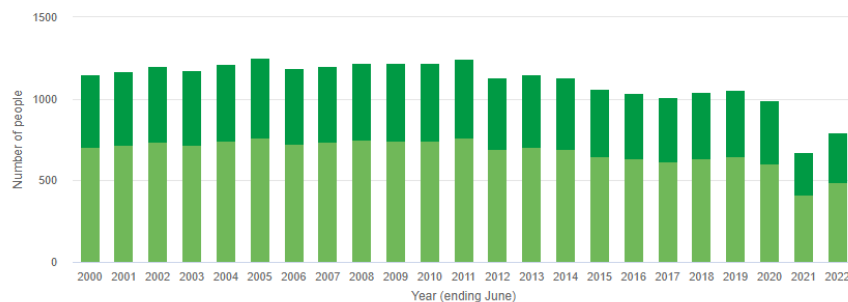
## Tourism Employed

Number of people employed has not declined as much as the sales and in 2022 there were 797 persons or 65% of the 1,222 direct or in-directly employed in 2008.

### Tourism employment

Cassowary Coast

Employment (Total) - Indirect Employment (Total) - Direct



Source: National Institute of Economic and Industry Research (NIEIR) ©2022. Compiled and presented in economy.id by .id (informed decisions).

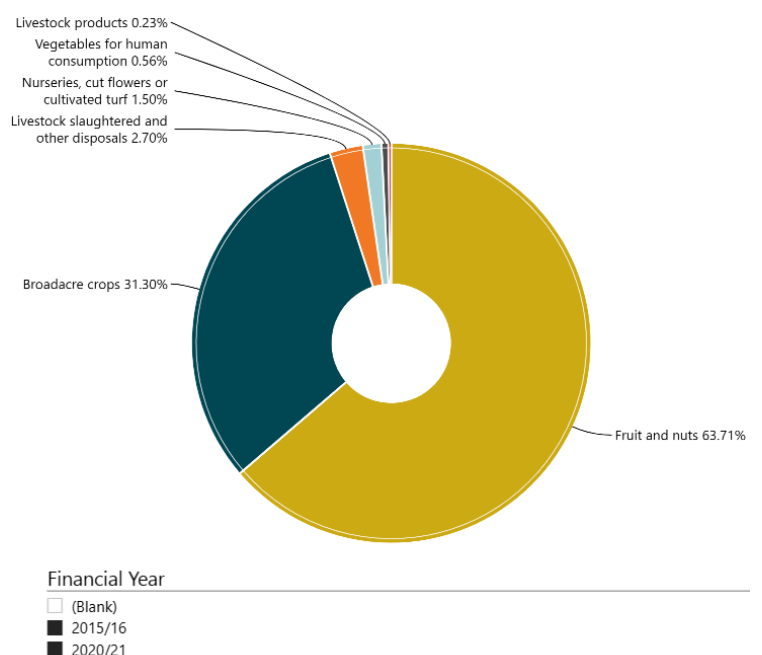
## Commodities

Data from 2015/16 and 2020/21, has the value of Agricultural Commodity per Local Government Area. Cassowary Coast ranks highly in this list, with "Fruit and nuts" contributing \$385M or 66.57% of commodities in 2020/21 and 63.71% of the combined 2015/16 and 2020/21 commodity values

Commodity	2015/16	2020/21	Total
Fruit and nuts	\$251,561,812	\$384,575,493	\$636,137,304
Broadacre crops	\$147,317,650	\$165,178,355	\$312,496,005
Livestock slaughtered and other disposals	\$13,196,397	\$13,798,316	\$26,994,713
Nurseries, cut flowers or cultivated turf	\$6,313,999	\$8,648,523	\$14,962,522
Vegetables for human consumption	\$1,739,719	\$3,822,612	\$5,562,331
Livestock products	\$656,174	\$1,674,453	\$2,330,628
<b>Total</b>	<b>\$420,785,752</b>	<b>\$577,697,752</b>	<b>\$998,483,503</b>

Council	2015/16	2020/21	Total
Toowoomba	\$824,726,562	\$991,660,477	\$1,816,387,038
Western Downs	\$820,516,450	\$760,975,971	\$1,581,492,421
Central Highlands	\$675,276,904	\$620,614,690	\$1,295,891,594
Bundaberg	\$553,470,498	\$720,160,043	\$1,273,630,541
Isaac	\$502,653,927	\$522,461,203	\$1,025,115,130
<b>Cassowary Coast</b>	<b>\$420,785,752</b>	<b>\$577,697,752</b>	<b>\$998,483,503</b>
Burdekin	\$535,398,211	\$456,169,494	\$991,567,706
Goondiwindi	\$493,596,901	\$491,161,719	\$984,758,620
Maranoa	\$472,819,523	\$390,509,461	\$863,328,984
Balonne	\$341,947,602	\$416,754,014	\$758,701,615
Banana	\$358,686,842	\$384,920,697	\$743,607,539
North Burnett	\$331,768,487	\$398,996,624	\$730,765,111
Whitsunday	\$282,969,175	\$379,287,386	\$662,256,561
Mareeba	\$289,376,426	\$370,620,623	\$659,997,050
Lockyer Valley	\$288,385,572	\$306,848,592	\$595,234,164
Southern Downs	\$318,015,813	\$256,050,551	\$574,066,364
Mackay	\$243,235,459	\$303,977,524	\$547,212,983
Sunshine Coast	\$254,137,409	\$289,731,740	\$543,869,149
Charters Towers	\$221,043,995	\$287,346,260	\$508,390,255
Moreton Bay	\$220,966,957	\$272,016,927	\$492,983,884
Scenic Rim	\$240,694,752	\$234,975,047	\$475,669,799
Tablelands	\$240,437,238	\$217,386,963	\$457,824,201
<b>Total</b>	<b>\$12,241,760,461</b>	<b>\$13,102,583,818</b>	<b>\$25,344,344,279</b>

Local value (\$) by Commodity and Commodity description





Further breakdown of employment numbers in 2021, shows that the “Other Fruit & Tree Nut Growing” sector has been the major employer.

Top Responses for Industry of Employment 2021	Cassowary Coast			Burdekin	Hinchinbrook	Tablelands	Whitsunday
	2021	2016	2011				
Other Fruit & Tree Nut Growing	1,324	1,463	1,135				
Sugar Manufacturing	478	474	425	649	421		
Sugar Cane Growing	422	440	456	783	497		
Primary Education	421	451	720	292	185	309	451
Supermarket & Grocery Stores	353	375	386	222		330	517
Local Government				217	173		
Aged Care Residential					152		
Hospitals						411	
Beef Cattle Farming						308	
Accommodation							1,851
Coal Mining							1,040
Café and Restaurants							447

**FINDING 6 – THE AGRICULTURAL SECTOR EMPLOYS 21.5% OF THE POPULATION, WITH “OTHER FRUIT AND NUT GROWING” THE LARGEST INDIVIDUAL INDUSTRY 8.7%.**

**FINDING 7 – THE REGION’S AGRICULTURAL PRODUCT VALUE FOR 2021/22 WAS \$578M. FRUIT AND NUTS WERE THE LARGEST PRODUCT \$385M. TOURISM’S VALUE WAS \$100M.**

### **Total Rate take relative to Gross Regional Product**

The 2016/17 report stated that the gross rating effort in Cassowary Coast being 2.6% which was amongst the highest in the State. There is no repeat of the calculation, but evidence throughout the report, indicates that rates burden for residents, business and industry continues to be higher than most other Queensland Local Governments.

## 7 Residential Assessments

### 7.1 Review Current Status

The 2016/17 report included:

Regarding **residential** assessments, Council should:

- ✓ Retain the residential rate banding categories in their current form and rating level.
- ✓ Move the residential assessments within the other rating category into the applicable residential rating category on equity grounds.

Category	Description	Rate	% of Base	Minimum	% of Base
Residential					
Value <\$75k (BASE)		2.016472	100%	\$ 1,138	100%
Value \$75k-\$120k	Used for residential purposes with a land area of <5ha (excluding non-strata multi-residential properties)	1.512354	75%	\$ 1,513	133%
Value \$120k-\$175k		1.290541	64%	\$ 1,815	159%
Value \$175k-\$300k		1.270377	63%	\$ 2,258	198%
Value >\$300k		1.209884	60%	\$ 3,810	335%
Other (>5ha)	All other properties not elsewhere classified - primarily residential >5ha but also outbuildings, dams/bores, etc.	1.501938	74%	\$ 1,707	150%

2016/17 Residential <\$75k Minimum Rate was \$1,138, there was the Separate Levies Transport Infrastructure \$128 and Waste Management \$194.

2023/24 Residential <\$85k Minimum Rate was \$1,227 (8%), there was the Separate Levies Transport Infrastructure \$160 (+25%) and Waste Management \$237 (+22%).

In 2023/24 there are sixteen residential categories, which include all residential land of less than 5Ha in size and banded based on valuation, with a principal place of residence, or not and multi-unit dwellings, the number of units on an assessment. Strata-titled units are in the relevant Residential category.

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Assess	Max Levy	Av Levy	Median Levy	ucv % Δ
Residential <\$85k	2.0039	100%	\$1,227	100%	70%	3,824	\$1,683	\$1,292	\$1,227	15%
Residential \$85-125k	1.5029	75%	\$1,703	139%	76%	1,769	\$1,864	\$1,721	\$1,704	22%
Residential \$125-200k	1.3025	65%	\$1,878	153%	47%	1,359	\$2,572	\$2,020	\$1,889	22%
Residential \$200-350k	1.2023	60%	\$2,605	212%	22%	323	\$4,148	\$3,087	\$2,946	24%
Residential >350k	1.1021	55%	\$4,208	343%	13%	135	\$10,931	\$5,646	\$5,345	36%
NPPR Res <\$85k	2.1041	105%	\$1,288	105%	71%	2,419	\$1,856	\$1,422	\$1,353	12%
NPPR Res \$85-125k	1.5780	79%	\$1,788	146%	74%	997	\$2,074	\$1,920	\$1,896	14%
NPPR Res \$125-200k	1.3676	68%	\$1,972	161%	49%	878	\$2,890	\$2,275	\$2,122	13%
NPPR Res \$200-350k	1.2624	63%	\$2,735	223%	22%	372	\$4,704	\$3,534	\$3,374	21%
NPPR Res >\$350k	1.1572	58%	\$4,418	360%	13%	178	\$18,290	\$6,876	\$6,118	35%
Multi Units (2-3)	1.5029	75%	\$1,841	150%	85%	387	\$13,827	\$2,102	\$1,841	19%
Multi Units (4-5)	1.5029	75%	\$3,681	300%	86%	78	\$8,416	\$4,071	\$3,681	13%
Multi Units (6-7)	1.5029	75%	\$5,337	435%	88%	8	\$6,462	\$5,478	\$5,337	10%
Multi Units (8-9)	1.5029	75%	\$7,117	580%	100%	2	\$7,117	\$7,117	\$7,117	3%
Multi Units (10-11)	1.5029	75%	\$8,896	725%	100%	2	\$8,896	\$8,896	\$8,896	73%
Multi Units (12+)	1.5029	75%	\$10,675	870%	100%	1	\$10,675	\$10,675	\$10,675	18%
Total for Differential Categories shown					64%	12,732				

FIGURE 8 - RESIDENTIAL RID, MINIMUM, LEVY DETAILS AND 22/23 VALUATION % INCREASE

Comparison or base rate percentages for Residential banded categories has remained similar since 2013/14. For example, the second band has been 70 - 75%. Annual percentage increases in rates have typically been similar for all categories. The changes in RID due to valuations in 2022/23, indicates that the higher valued properties increased more in value (36% & 35%).

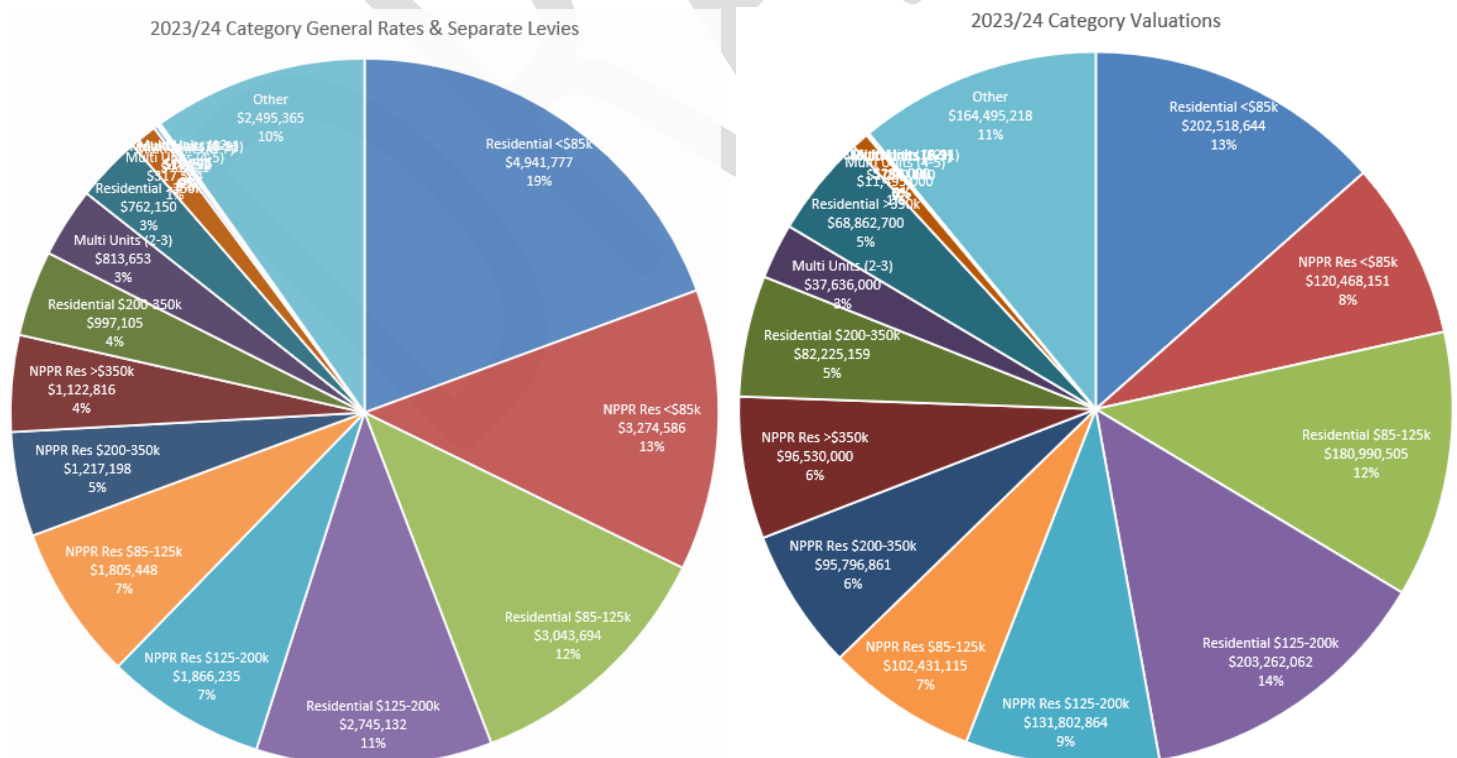
Year	1	2	3	4	5		1	2	3	4	5
2013_14	1.7760	1.3210	1.1030	0.9850	0.9540		100%	74%	62%	55%	54%
2014_15	1.8726	1.4045	1.1985	1.1797	1.0674		100%	75%	64%	63%	57%
2015_16	1.9779	1.4834	1.2659	1.2461	1.1867		100%	75%	64%	63%	60%
2016_17	2.0165	1.5124	1.2905	1.2704	1.2099		100%	75%	64%	63%	60%
2017_18	2.1203	1.5902	1.3570	1.3358	1.2722		100%	75%	64%	63%	60%
2018_19	2.1543	1.6157	1.3787	1.3572	1.2926		100%	75%	64%	63%	60%
2019_20	2.1866	1.6399	1.3994	1.3775	1.3119		100%	75%	64%	63%	60%
2020_21	2.2722	1.5905	1.4542	1.4201	1.3065		100%	70%	64%	62%	58%
2021_22	2.3172	1.6220	1.4830	1.4482	1.3324		100%	70%	64%	62%	58%
2022_23	1.9130	1.4348	1.2435	1.1478	1.0522		100%	75%	65%	60%	55%
2024_24	2.0039	1.5029	1.3025	1.2023	1.1021		100%	75%	65%	60%	55%
<b>Average</b>								<b>74%</b>	<b>64%</b>	<b>62%</b>	<b>58%</b>

Year	1	2	3	4	5
2013_14					
2014_15	5.4%	6.3%	8.7%	19.8%	11.9%
2015_16	5.6%	5.6%	5.6%	5.6%	11.2%
2016_17	1.9%	2.0%	1.9%	2.0%	2.0%
2017_18	5.2%	5.2%	5.2%	5.2%	5.2%
2018_19	1.6%	1.6%	1.6%	1.6%	1.6%
2019_20	1.5%	1.5%	1.5%	1.5%	1.5%
2020_21	3.9%	-3.0%	3.9%	3.1%	-0.4%
2021_22	2.0%	2.0%	2.0%	2.0%	2.0%
2022_23	-17.4%	-11.5%	-16.2%	-20.7%	-21.0%
2023_24	4.8%	4.8%	4.8%	4.8%	4.7%

**FIGURE 9 - COMPARISON OF RESIDENTIAL (PPR) CATEGORIES & PERCENTAGE CHANGES IN RID**

In a graphical format, Residential <\$85K, General Rates and Separate Levies is \$4.94M of 19% of the total Rates and Separate Levies. The land valuations of this category is \$202,518,644 or 13% of the residential valuations.

The “Other” category includes residential land greater than 5Ha. It is shown in this residential display, but due to similarities with Rural, it will also be included in Rural.



**FIGURE 10 - GRAPHS OF RESIDENTIAL GENERAL RATES AND SEPARATE LEVIES AND CHARGING VALUATIONS PER CATEGORY**

## Comparative Data

Comparing Cassowary Coast with other locations, suggests that total residential rates and utility charges are higher. See Appendix for Map of Council areas.

Row Labels	General Rates 22-23	Special 22/23	Water 22-23	Sewerage 22-23	Cleansing 22/23	Discount 22/23
<b>Burdekin</b>						
Ayr	\$1,530	\$60	\$731	\$577	\$508	
<b>Cairns</b>						
Cairns	\$1,145		\$659	\$856	\$410	
Redlynch	\$1,527		\$659	\$856	\$410	
<b>Cassowary Coast</b>						
Cardwell	\$1,626	\$372	\$745		\$365	-\$81
Innisfail	\$1,296	\$372	\$745	\$1,054	\$365	-\$65
Kurrimine Beach	\$2,011	\$372	\$745		\$365	-\$101
Mission Beach	\$2,203	\$372	\$745	\$991	\$365	-\$110
Tully	\$1,171	\$372	\$745	\$991	\$365	-\$59
<b>Central Highlands</b>						
Emerald	\$1,930		\$1,742	\$776	\$540	-\$195
<b>Douglas</b>						
Mossman	\$1,118		\$718	\$999	\$542	
<b>Fraser Coast</b>						
Hervey Bay	\$1,761	\$96	\$924	\$817	\$382	
<b>Gladstone</b>						
Gladstone	\$1,426		\$1,039	\$815	\$383	-\$366
<b>Gympie</b>						
Gympie	\$1,275		\$624	\$725	\$312	
<b>Hinchinbrook</b>						
Ingham	\$1,069	\$160	\$616	\$812	\$259	
Lucinda	\$2,019	\$160	\$648	\$812	\$259	
<b>Livingstone</b>						
Yeppoon	\$2,085	\$441	\$1,033	\$879	\$519	-\$416
<b>Mareeba</b>						
Kuranda	\$2,178		\$744	\$970	\$181	-\$217
Mareeba	\$1,873		\$1,038	\$970	\$181	-\$187
<b>Tablelands</b>						
Yungaburra	\$1,947		\$597	\$882	\$583	-\$97
Atherton /Tolga	\$1,406		\$597	\$882	\$583	-\$70
<b>Townsville</b>						
Townsville West	\$1,595		\$899	\$806	\$288	
Townsville North	\$2,011		\$899	\$806	\$288	
<b>Whitsunday</b>						
Airlie Beach	\$3,060		\$1,075	\$900	\$500	-\$256
Bowen	\$1,059		\$1,075	\$900	\$500	-\$156

Typical Residential Rates & Utility Charges (2022/23)

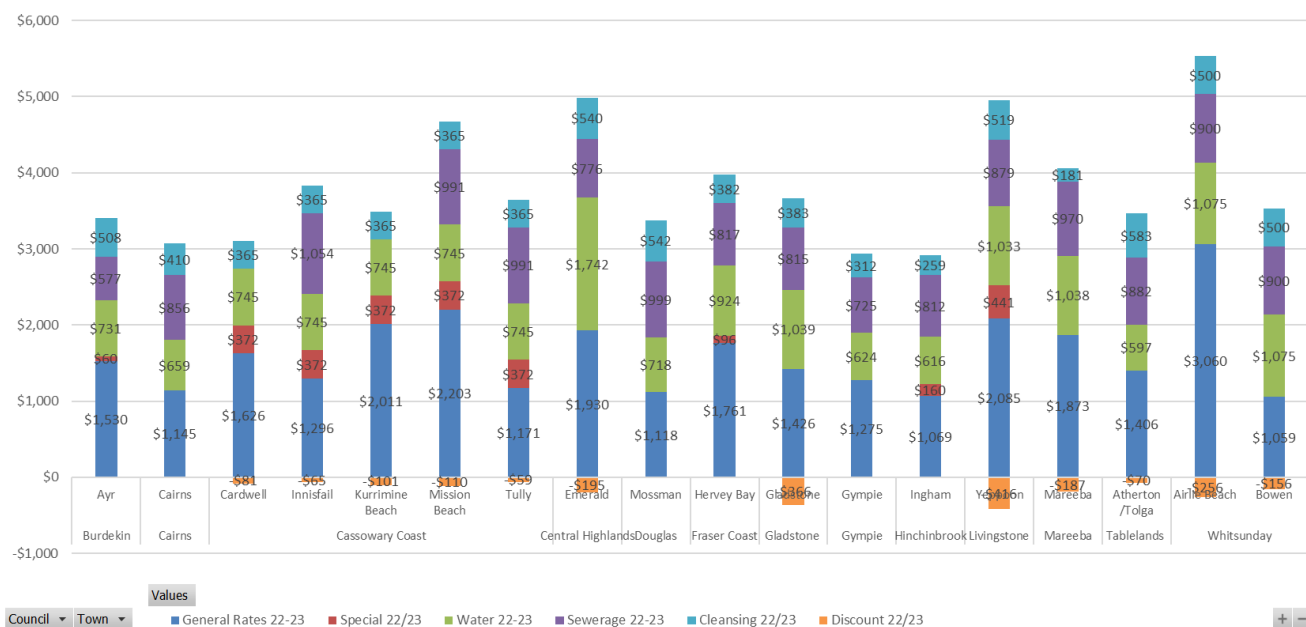


FIGURE 11 - RESIDENTIAL RATES AND CHARGES COMPARISON WITH OTHER LOCATIONS

## 7.2 Opportunities

### 7.2.1 Residential Valuation Banding

Many Councils use differential rating categories based on land valuations. Cassowary Coast uses this approach, with five differential rating categories. Mareeba and Tableland have six categories, Hinchinbrook has three categories.

Minimum Rates: Isaac Council area has the lowest minimum rate of \$750. Noosa has the highest minimum rate of \$1,217.

Cassowary Coast's minimum rate of \$1,171, is the second highest, but with the Transport and Environmental Levies, the total of \$1,543 would be the highest.

Cassowary Coast's Minimum Rate for the highest valued residential banding of properties greater than \$349,999 is \$4,017. This rate is lower than other similar valued banded properties.

Differential General Rates Categories	Cassowary Coast	Cook	Douglas	Goondiwindi	Hinchinbrook	Isaac	Livingstone	Mareeba	Noosa	Tablelands	Whitsunday
Residential 1 - RV <\$85,000	\$1,171										
Residential 2 - RV \$85,000 - \$124,999	\$1,626										
Residential 3 - RV >\$125,000 - \$199,999	\$1,793										
Residential 4 - RV >\$200,000 - \$349,999	\$2,487										
Residential 5- RV >\$349,999	\$4,017										
Cooktown and Environs \$1 - \$113,000		\$1,152									
Cooktown and Environs \$113,001 - \$248,000		\$1,626									
Cooktown and Environs \$248,001 - \$496,000		\$3,533									
Cooktown and Environs > \$496,000		\$9,478									
Residential 1 - PPR \$1 to \$695,000			\$1,118								
Residential 2 - PPR \$695,001 to \$1,300,000			\$5,100								
Residential 3 - PPR \$1,300,000 to \$2,000,000			\$7,462								
Residential 4 - PPR > \$2,000,000			\$11,069								
Urban - Large Residential - < \$170,000 SV				\$1,080							
Urban - Large Residential - >=\$170,000 SV <\$360,000				\$1,386							
Urban - Large Residential - >=\$360,000 SV <\$876,000				\$2,870							
Urban - Large Residential - >= \$876,000 SV				\$4,410							
Residential A (Value \$0-\$19,999) (Capped at 10%)					\$1,069						
Residential B (Value \$20,000-\$76,999)					\$1,069						
Residential C (Value > \$77,000)					\$1,270						
PPR Urban Land - (Valuation \$0 - \$48,750)						\$750					
PPR Urban Land - (Valuation \$48,751 - \$52,000)						\$867					
PPR Urban Land - (Valuation \$52,001 - \$73,000)						\$940					
PPR Urban Land - (Valuation > \$73,000)						\$1,237					
Residential 1 <\$155,001							\$955				
Residential 2 \$155,001-\$300,000							\$1,815				
Residential 3 \$300,001-\$700,000							\$3,150				
Residential 4 >\$700,000							\$5,746				
Residential (Urban) \$0 to \$78,000								\$1,139			
Residential (Urban) \$78,001 to \$90,000								\$1,178			
Residential (Urban) \$90,001 to \$140,000								\$1,329			
Residential (Urban) \$140,001 to \$240,000								\$1,379			
Residential (Urban) \$240,001 to \$750,000								\$2,040			
Residential (Urban) greater than \$750,000								\$5,550			
PPR and Other Rateable Value <=\$500,000									\$1,217		
PPR and Other \$500,001 - \$1,500,000									\$1,598		
PPR and Other \$1,500,001 - \$3,000,000									\$4,555		
PPR and Other > \$3,000,000									\$8,389		
A1 From \$0 to \$69,000										\$979	
A2 From \$69,001 to \$84,000										\$1,188	
A3 From \$84,001 to \$105,000										\$1,269	
A4 From \$105,001 to \$125,000										\$1,321	
A5 From \$125,001 to \$195,000										\$1,476	
A6 Greater than \$195,000										\$2,032	
PPR <\$110,000											\$1,040
PPR \$110,001 to \$300,000											\$1,536
PPR \$300,001 to \$600,000											\$3,644
PPR >\$600,000											\$5,780

FIGURE 12 - COMPARISON OF MINIMUM RATES FOR RESIDENTIAL BANDED CATEGORIES



Rate in the dollar: Creating banding with a lower RID for higher valued properties, reduces the levy paid compared to the land value. Note: Figures are gross and do not include the differing discounts offered by Councils. As a percentage of the 1<sup>st</sup> Band, the second band for Cassowary Coast is 75%. Other councils tend to have a higher RID, averaging 90% of the 1<sup>st</sup> Band. Properties valued above \$350,000 have a RID that is 55% of the first band.

Differential General Rates Categories	Cassowary Coast	Cook	Douglas	Goondiwindi	Hinchinbrook	Isaac	Livingstone	Mareeba	Noosa	Tablelands	Whitsunday
Residential 1 - RV <\$85,000	1.9130										
Residential 2 - RV \$85,000 – \$124,999	1.4348										
Residential 3 - RV >\$125,000 - \$199,999	1.2435										
Residential 4 - RV >\$200,000 - \$349,999	1.1478										
Residential 5 – RV >\$349,999	1.0522										
Cooktown and Environs \$1 - \$113,000	1.1838										
Cooktown and Environs \$113,001 - \$248,000	1.1530										
Cooktown and Environs \$248,001 - \$496,000	1.1885										
Cooktown and Environs > \$496,000	1.2083										
Residential 1 - PPR \$1 to \$695,000	0.7012										
Residential 2 - PPR \$695,001 to \$1,300,000	0.5503										
Residential 3 - PPR \$1,300,000 to \$2,000,000	0.5313										
Residential 4 - PPR > \$2,000,000	0.4000										
Urban – Large Residential - < \$170,000 SV			0.7510								
Urban – Large Residential - >=\$170,000 SV <\$360,000			0.7440								
Urban – Large Residential - >=\$360,000 SV <\$876,000			0.5050								
Urban – Large Residential - >= \$876,000 SV			0.4510								
Residential A (Value \$0-\$19,999) (Capped at 10%)				1.6493							
Residential B (Value \$20,000-\$76,999)				1.6493							
Residential C (Value > \$77,000)				1.3218							
PPR Urban Land – (Valuation \$0 - \$48,750)					1.9904						
PPR Urban Land – (Valuation \$48,751 - \$52,000)					1.7245						
PPR Urban Land – (Valuation \$52,001 - \$73,000)					1.6619						
PPR Urban Land – (Valuation > \$73,000)					0.7641						
Residential 1 <\$155,001						1.1626					
Residential 2 \$155,001-\$300,000						0.9899					
Residential 3 \$300,001-\$700,000						0.8108					
Residential 4 >\$700,000						0.6437					
Residential (Urban) \$0 to \$78,000							1.5090				
Residential (Urban) \$78,001 to \$90,000							1.4760				
Residential (Urban) \$90,001 to \$140,000							0.9850				
Residential (Urban) \$140,001 to \$240,000							0.8500				
Residential (Urban) \$240,001 to \$750,000							0.7400				
Residential (Urban) greater than \$750,000							0.7200				
PPR and Other Rateable Value <=\$500,000								0.3195			
PPR and Other \$500,001 - \$1,500,000								0.3036			
PPR and Other \$1,500,001 - \$3,000,000								0.2796			
PPR and Other > \$3,000,000								0.2556			
A1 From \$0 to \$69,000									1.6735		
A2 From \$69,001 to \$84,000									1.4692		
A3 From \$84,001 to \$105,000									1.2238		
A4 From \$105,001 to \$125,000									1.1487		
A5 From \$125,001 to \$195,000									1.0141		
A6 Greater than \$195,000									0.9790		
PPR <\$110,000										1.3961	
PPR \$110,001 to \$300,000										1.2146	
PPR \$300,001 to \$600,000										0.9633	
PPR >\$600,000										0.5305	

Banding Group	1	2	3	4	5	6
Cassowary Coast	100%	75%	65%	60%	55%	
Cook	100%	97%	100%	102%		
Douglas	100%	78%	76%	57%		
Goondiwindi	100%	100%	70%	53%		
Hinchinbrook	100%	100%	80%			
Isaac	100%	87%	83%	38%		
Livingstone	100%	85%	70%	55%		
Mareeba	100%	98%	65%	56%	49%	48%
Noosa	100%	95%	88%	80%		
Tablelands	100%	88%	73%	69%	61%	59%
Whitsunday	100%	87%	69%	38%		
Average	100%	90%	76%	61%	55%	54%

FIGURE 13 - COMPARISON OF RID FOR RESIDENTIAL BANDED CATEGORIES

**FINDING 8 – ACROSS QUEENSLAND, THE AVERAGE SECOND RESIDENTIAL BANDING IS 90% OF THE BASED BAND. CASSOWARY COAST’S SECOND BAND IS 75%.**

An opportunity exists to increase the higher valued band and reduce the variation between the residential rating categories. If the existing approach is a 4% increase on rates and levies, this will generate \$621,480 additional rates levies.

If there was no minimum rate, dividing the categories property values by the General Rates, the effective RID for Residential <\$85k would be 2.54. Dividing the property value by the General rates and levies the effective RID is 3.33. This calculation allows a comparison of the property value with the rates levied.

Description	CID % Δ	CID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Max Levy	Av Levy	Median Levy	Av Rates & Levies	Median Rates &
Residential <\$85k	4.0%	2.0840	100%	4.0%	\$1,277	100%	70%	3,824	\$1,751	\$1,345	\$1,277	\$1,757	\$1,690
Residential \$85-125k	4.0%	1.5630	75%	4.0%	\$1,772	139%	76%	1,769	\$1,938	\$1,790	\$1,772	\$2,202	\$2,185
Residential \$125-200k	4.0%	1.3546	65%	4.0%	\$1,954	153%	47%	1,359	\$2,675	\$2,101	\$1,964	\$2,514	\$2,377
Residential \$200-350k	4.0%	1.2504	60%	4.0%	\$2,710	212%	22%	323	\$4,314	\$3,211	\$3,064	\$3,624	\$3,476
Residential >350k	4.0%	1.1462	55%	4.0%	\$4,377	343%	13%	135	\$11,368	\$5,871	\$5,559	\$6,284	\$5,972
Total for Differential Categories shown							64%	7,410					

Description	RID % Δ	RID New	Min New	Minimum	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$ Δ 24-25	Rate & Levy % Δ	UCV/ Rates	UCV/ Rate &
Residential <\$85k	4.0%	2.0840	\$1,277	\$61,276	\$67	\$52	\$50	15%	\$260,852	4.0%	2.54	3.33
Residential \$85-125k	4.0%	1.5630	\$1,772	\$113,370	\$75	\$69	\$69	22%	\$150,971	4.0%	1.75	2.16
Residential \$125-200k	4.0%	1.3546	\$1,954	\$144,248	\$103	\$81	\$76	22%	\$131,946	4.0%	1.40	1.68
Residential \$200-350k	4.0%	1.2504	\$2,710	\$216,728	\$166	\$124	\$118	24%	\$45,070	4.0%	1.26	1.42
Residential >350k	4.0%	1.1462	\$4,377	\$381,867	\$437	\$226	\$214	36%	\$32,640	4.0%	1.15	1.23
Total for Differential Categories shown				\$917,489					\$621,480	4.0%	1.76	2.18

FIGURE 14 - RATES AND LEVIES AT 4% INCREASE

Properties valued between \$85,000 and \$113,370 would all be on the minimum rate, which was just higher than a property valued less than \$84,999. Figure 15, shows a block in Innisfail, with ten properties between \$85,000 and \$113,000 and there are four properties between \$80,000 and \$85,000.

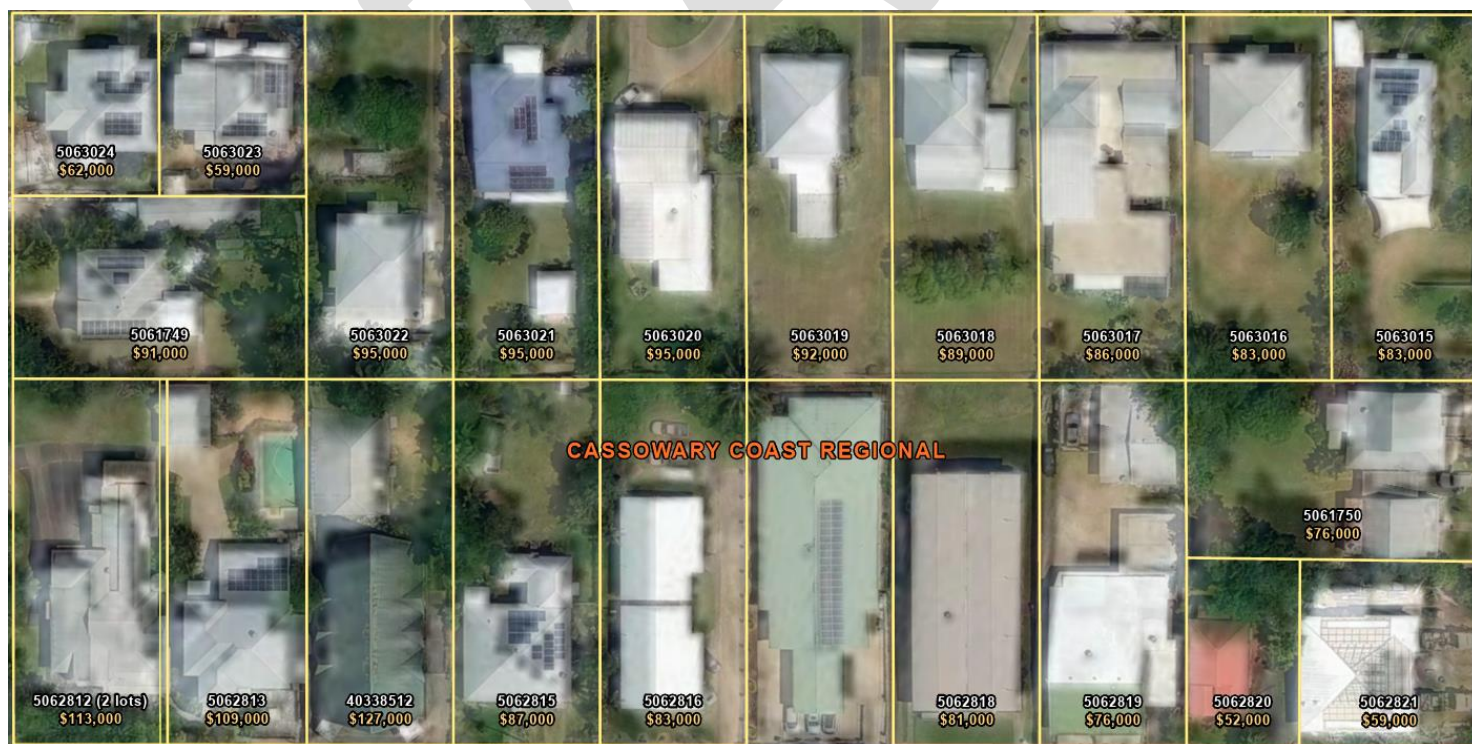


FIGURE 15 - INNISFAIL PROPERTIES VALUED AROUND \$85,000.

Increasing the higher banded residential categories to be 5% more than the current percentage e.g., \$85-\$125k category from 75% to 80%, this may allow the lowest banded minimum rate not to be increased.

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Max Levy	Av Levy	Median Levy	Av Rates & Levies	Median Rates &
Residential <\$85k	4.0%	2.0840	100%	0.0%	\$1,227	100%	66%	3,824	\$1,751	\$1,310	\$1,227	\$1,723	\$1,640
Residential \$85-125k	11.0%	1.6682	80%		\$1,771	144%	63%	1,769	\$2,069	\$1,827	\$1,771	\$2,239	\$2,184
Residential \$125-200k	12.0%	1.4588	70%		\$2,085	170%	44%	1,359	\$2,881	\$2,254	\$2,115	\$2,667	\$2,528
Residential \$200-350k	12.0%	1.3466	65%		\$2,918	238%	22%	323	\$4,646	\$3,457	\$3,299	\$3,870	\$3,712
Residential >350k	14.0%	1.2564	60%		\$4,713	384%	10%	135	\$12,461	\$6,427	\$6,094	\$6,840	\$6,507
Total for Differential Categories shown							59%	7,410					

Description	RID % Δ	RID New	Min New	Minimum	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$ Δ 24-25	Rate & Levy %Δ	UCV/ Rates	UCV/ Rate &
Residential <\$85k	4.0%	2.0840	\$1,227	\$58,877	\$67	\$18	\$0	15%	\$129,803	2.0%	2.47	3.26
Residential \$85-125k	11.0%	1.6682	\$1,771	\$106,186	\$205	\$107	\$68	22%	\$216,871	5.8%	1.79	2.19
Residential \$125-200k	12.0%	1.4588	\$2,085	\$142,943	\$309	\$234	\$227	22%	\$339,531	10.3%	1.51	1.79
Residential \$200-350k	12.0%	1.3466	\$2,918	\$216,667	\$498	\$370	\$353	24%	\$124,783	11.1%	1.36	1.52
Residential >350k	14.0%	1.2564	\$4,713	\$375,120	\$1,530	\$781	\$748	36%	\$107,599	13.2%	1.26	1.34
Total for Differential Categories shown									\$918,586	6.0%	1.80	2.22

An option would be to implement this increase over three years. The Maximum annual increase, shown in “Max +\$Δ” column. The column with the “Median \$Δ” is stating the 50% of assessments will increase by more than this amount and 50% of assessments will increase by this amount or less.

Section 6 refers to the gross value of an industry or product. The rates & levies as a percentage of this value, varies between 1 & 2%. These calculations in Section 9 have sugar cane 4.7% and grazing 15.6% of their gross product value. For comparison, average gross household income (See section 6.1) for Cassowary Coast is \$1,204 x 52 weeks = \$62,608, the median rates and levies of \$1,640 is 2.6%.

For Residential <\$85k, not increasing the Minimum rate will mean that 66% of assessments will not have a General Rates increase. The Levies have a forecast increase of 4.0% or a \$16 per year increase.

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Max Levy	Av Levy	Median Levy	Av Rates & Levies	Median Rates &
Residential <\$85k	4.0%	2.0840	100%	0.0%	\$1,227	100%	66%	3,824	\$1,751	\$1,310	\$1,227	\$1,723	\$1,640
Residential \$85-125k	6.3%	1.5981	77%		\$1,771	144%	72%	1,769	\$1,982	\$1,800	\$1,771	\$2,213	\$2,184
Residential \$125-200k	6.7%	1.3893	67%		\$1,998	163%	47%	1,359	\$2,744	\$2,152	\$2,015	\$2,565	\$2,427
Residential \$200-350k	6.7%	1.2825	62%		\$2,779	226%	22%	323	\$4,425	\$3,293	\$3,142	\$3,706	\$3,555
Residential >350k	7.3%	1.1829	57%		\$4,489	366%	10%	135	\$11,732	\$6,056	\$5,737	\$6,469	\$6,150
Total for Differential Categories shown							61%	7,410					

Description	RID % Δ	RID New	Min New	Minimum	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$ Δ 24-25	Rate & Levy %Δ	UCV/ Rates	UCV/ Rate &
Residential <\$85k	4.0%	2.0840	\$1,227	\$58,877	\$67	\$18	\$0	15%	\$129,803	2.0%	2.47	3.26
Residential \$85-125k	6.3%	1.5981	\$1,771	\$110,846	\$118	\$80	\$68	22%	\$169,252	4.5%	1.76	2.17
Residential \$125-200k	6.7%	1.3893	\$1,998	\$143,780	\$171	\$132	\$126	22%	\$201,018	6.1%	1.44	1.72
Residential \$200-350k	6.7%	1.2825	\$2,779	\$216,667	\$277	\$206	\$196	24%	\$71,604	6.4%	1.29	1.46
Residential >350k	7.3%	1.1829	\$4,489	\$379,447	\$802	\$411	\$392	36%	\$57,579	7.1%	1.19	1.27
Total for Differential Categories shown									\$629,255	4.1%	1.76	2.18

**Recommendation 2 – That over the term of Council there be minimal increases in the Minimum Rate for Residential <\$85,000 category and that the RID’s for other Residential Categories increased to be 5% higher than their current comparison with Residential <\$85,000.**

## 7.2.2 Not Principal Place of Residence

In 2022/23, Council introduced Residential Not Principal Place of Residence (NPPR) Categories. The RID and Minimum Rate are a percentage higher than the equivalent Residential category. With the <\$85,000 categories, the NPPR category is 105% or 5% higher than the Residential <\$85,000 category.

Numerous other councils use a similarly defined rating category. A comparison shows that on average, these charges are 113% to 115% of a PPR category.

Council Short	Differential General Rates Categories	Category 3	Rate in Dollar	Minimum General	Variation RID	Variation Min
Carpentaria	Residential Land <4,000 m2 - PPR	Owner Occupied (PPR)	1.4698	\$630	100%	100%
Cassowary Coast	Residential 1 - RV <\$85,000	Owner Occupied (PPR)	1.9130	\$1,171	100%	100%
Central Highlands	Residential Principal Place of Residence - Emerald < \$60	Owner Occupied (PPR)	2.2522	\$896	100%	100%
Douglas	Residential 1 - PPR \$1 to \$695,000	Owner Occupied (PPR)	0.7012	\$1,118	100%	100%
Gladstone	Residential PPR <= \$466,400	Owner Occupied (PPR)	1.6520	\$1,100	100%	100%
Isaac	PPR Urban Land - Isaac Towns (Valuation \$0 - \$48,750)	Owner Occupied (PPR)	1.9904	\$750	100%	100%
Lockyer Valley	Urban Residential <= \$110,000	Owner Occupied (PPR)	1.1941	\$1,154	100%	100%
Scenic Rim	1 Residential Principal Place of Residence	Owner Occupied (PPR)	0.6392	\$1,163	100%	100%
Townsville	Category 1 Residential Owner Occupied	Owner Occupied (PPR)	1.0529	\$1,148	100%	100%
Whitsunday	Residential Owner Occupied 1	Owner Occupied (PPR)	1.3961	\$1,040	100%	100%
Council Short	Differential General Rates Categories	Category 3	Rate in Dollar	Minimum General	Variation RID	Variation Min
Carpentaria	Residential Land <4,000m2 - Non-PPR	Not (PPR)	1.6164	\$710	110%	113%
Cassowary Coast	Residential NPPR 1 - RV <\$85,000	Not (PPR)	2.0087	\$1,230	105%	105%
Central Highlands	Residential NPPR - Emerald < \$60,000	Not (PPR)	2.6781	\$1,075	119%	120%
Douglas	Residential 1 - NPPR \$1 to \$695,000	Not (PPR)	0.7081	\$1,218	101%	109%
Gladstone	Residential NPPR <= \$463,260	Not (PPR)	1.7420	\$1,150	105%	105%
Isaac	NPPR Urban Land - Isaac Towns (Valuation \$0 - \$48,750)	Not (PPR)	2.3885	\$899	120%	120%
Lockyer Valley	NPPR Urban Residential <= \$110,000	Not (PPR)	1.4329	\$1,385	120%	120%
Scenic Rim	Residential Non-Principal Place of Residence	Not (PPR)	0.7990	\$1,492	125%	128%
Townsville	Category 2 Mixed Use / Secondary Residential	Not (PPR)	1.2372	\$1,348	118%	117%
Whitsunday	Residential 1 (also developer concession no minimum)	Not (PPR)	1.4863	\$1,200	106%	115%
Average				\$1,171	113%	115%

Increasing the Cassowary Coast NPPR categories RIDs to be 110% of the equivalent PPR categories, the Median increase for a \$85k property would be \$64 per year, plus the Council applied "CPI" increase amount. The Minimum rates are set to ensure the levy of a higher valued property is more than a lower valued property in the previous banded category. There were concerns that vacant land was included in the category, which may increase costs for ratepayers trying to build a house.

### FINDING 9 – ACROSS QUEENSLAND, NPPR CATEGORY RID AND MINIMUM RATE ARE ON AVERAGE 113 TO 115% OF THE RESIDENTIAL BAND. CASSOWARY COAST'S IS 105%.

Description	CID New	Compare CID %	Min New	Compare Min %	% Min	No. Assess	Max Levy	Median Levy	Max +\$ Δ	Median \$ Δ	Levy \$ Δ	Levy % Δ
Residential <\$85k	2.0039	100%	\$1,227	100%	70%	3,824	\$1,683	\$1,227	\$0	\$0	-\$6	-0.0%
Residential \$85-125k	1.5029	75%	\$1,703	139%	76%	1,769	\$1,864	\$1,703	\$0	\$0	-\$2	-0.0%
Residential \$125-200k	1.3025	65%	\$1,878	153%	47%	1,359	\$2,572	\$1,889	\$0	\$0	-\$5	-0.0%
Residential \$200-350k	1.2023	60%	\$2,605	212%	22%	323	\$4,148	\$2,946	\$0	-\$0	-\$1	-0.0%
Residential >350k	1.1021	55%	\$4,208	343%	13%	135	\$10,931	\$5,345	\$0	-\$0	-\$1	-0.0%
NPPR Res <\$85k	2.2093	110%	\$1,352	110%	71%	2,419	\$1,856	\$1,352	\$88	\$64	\$163,043	5.0%
NPPR Res \$85-125k	1.7043	85%	\$1,860		67%	997	\$2,113	\$1,860	\$157	\$72	\$94,749	5.2%
NPPR Res \$125-200k	1.5044	75%	\$2,090		37%	878	\$2,971	\$2,181	\$270	\$198	\$156,818	8.4%
NPPR Res \$200-350k	1.4013	70%	\$2,900		8%	372	\$4,835	\$3,468	\$479	\$344	\$127,063	10.4%
NPPR Res >\$350k	1.2961	65%	\$4,710		8%	178	\$18,793	\$6,286	\$2,014	\$674	\$130,204	11.6%
Total for Differential Categories shown					61%	12,254					\$671,861	3.1%

**Recommendation 3 – That over the term of Council the RID's for the NPPR Categories to be increased from 5 % to 10% higher than their equivalent Residential Category, however, the inclusion of vacant land in this category was a concern due to the current timeframes to build a house.**



Adopting both Recommendation 1 & 2 and increasing the higher banded categories over three years, then the tables below have changes in year 1. To achieve the RID targets, the largest increases are for the highest valued NPPR >\$350k category. If adopted, the year 1 increase for these residential categories is \$1.867M or 7.0%.

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	% Min	No. Assess	Max Levy	Av Levy	Median Levy	Av Rates & Levies	Median Rates &
Residential <\$85k	4.0%	2.0840	100%	0.0%	\$1,227	66%	3,824	\$1,751	\$1,310	\$1,227	\$1,723	\$1,640
Residential \$85-125k	6.3%	1.5981	77%		\$1,771	72%	1,769	\$1,982	\$1,800	\$1,771	\$2,213	\$2,184
Residential \$125-200k	6.7%	1.3893	67%		\$1,998	47%	1,359	\$2,744	\$2,152	\$2,015	\$2,565	\$2,427
Residential \$200-350k	6.7%	1.2825	62%		\$2,779	22%	323	\$4,425	\$3,293	\$3,142	\$3,706	\$3,555
Residential >\$350k	7.3%	1.1829	57%		\$4,489	10%	135	\$11,732	\$6,056	\$5,737	\$6,469	\$6,150
NPPR Res <\$85k	9.0%	2.2934	110%	5.0%	\$1,353	66%	2,419	\$1,926	\$1,441	\$1,353	\$1,853	\$1,766
NPPR Res \$85-125k	15.0%	1.8148	87%		\$1,949	65%	997	\$2,250	\$2,009	\$1,949	\$2,422	\$2,362
NPPR Res \$125-200k	17.0%	1.6001	77%		\$2,268	42%	878	\$3,160	\$2,469	\$2,320	\$2,879	\$2,733
NPPR Res \$200-350k	19.0%	1.5023	72%		\$3,200	14%	372	\$5,183	\$3,884	\$3,718	\$4,297	\$4,131
NPPR Res >\$350k	20.0%	1.3887	67%		\$5,258	12%	178	\$20,136	\$7,564	\$6,735	\$7,977	\$7,148
<b>Total for Differential Categories shown</b>						<b>59%</b>	<b>12,254</b>					

Description	RID % Δ	RID New	Min New	Minimum	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$ Δ 24-25	Rate & Levy % Δ	UCV/ Rates	UCV/ Rate &
Residential <\$85k	4.0%	2.0840	\$1,227	\$58,877	\$67	\$18	\$0	15%	\$129,803	2.0%	2.47	3.26
Residential \$85-125k	6.3%	1.5981	\$1,771	\$110,846	\$118	\$80	\$68	22%	\$169,252	4.5%	1.76	2.17
Residential \$125-200k	6.7%	1.3893	\$1,998	\$143,780	\$171	\$132	\$126	22%	\$201,018	6.1%	1.44	1.72
Residential \$200-350k	6.7%	1.2825	\$2,779	\$216,667	\$277	\$206	\$196	24%	\$71,604	6.4%	1.29	1.46
Residential >\$350k	7.3%	1.1829	\$4,489	\$379,447	\$802	\$411	\$392	36%	\$57,579	7.1%	1.19	1.27
NPPR Res <\$85k	9.0%	2.2934	\$1,353	\$58,995	\$159	\$87	\$65	12%	\$248,688	5.9%	2.89	3.73
NPPR Res \$85-125k	15.0%	1.8148	\$1,949	\$107,420	\$294	\$198	\$161	14%	\$213,305	9.7%	1.96	2.36
NPPR Res \$125-200k	17.0%	1.6001	\$2,268	\$141,765	\$459	\$343	\$337	13%	\$315,617	14.2%	1.64	1.92
NPPR Res \$200-350k	19.0%	1.5023	\$3,200	\$213,025	\$828	\$612	\$594	21%	\$233,599	17.1%	1.51	1.67
NPPR Res >\$350k	20.0%	1.3887	\$5,258	\$378,636	\$3,356	\$1,256	\$1,123	35%	\$226,407	19.0%	1.39	1.47
<b>Total for Differential Categories shown</b>									<b>\$1,866,871</b>	<b>7.0%</b>	<b>1.82</b>	<b>2.22</b>

### 7.2.3 Group Title, Strata Title, Building Units

Some Councils categorise separately Group Titles and Building units. The Gold Coast, Noosa, Douglas, and Whitsundays are examples of Councils that have this definition for categories.

Cassowary Coast includes these types of assessments in a residential (PPR and NPPR) and commercial category. The residential categories, have the assessments banded in categories based on their valuation. Combining Strata titled assessments in one category, would result in large increases for the higher valued assessments.

An alternative would be to split these new categories based on their valuation as per the current residential categories.

Description	CID New	Compare CID %	Min New	Compare Min %	% Min	No. Assess	Max +\$ Δ	Av \$ Δ	New Levy	Levy \$ Δ	Levy % Δ	Av Rates & Levies	Median Rates &
Group Title Building Units - Residential	2.0039	100%	\$1,227	100%	68%	300	\$8,943	\$192	\$499,152	\$57,522	13.0%	\$2,061	\$1,624
Group Title Building Units - Commercial	2.2789	114%	\$1,840	150%	86%	73	\$0	-\$0	\$145,549	-\$0	-0.0%	\$2,391	\$2,237
Group Title Building Units - NPPR	2.1041	105%	\$1,288	105%	68%	601	\$2,946	\$232	\$1,068,354	\$139,406	15.0%	\$2,175	\$1,685
<b>Total for Differential Categories shown</b>					<b>69%</b>	<b>974</b>			<b>\$1,713,054</b>	<b>\$196,928</b>	<b>13.0%</b>		

**FIGURE 16 - GROUP TOGETHER GROUP TITLE AND BUILDING UNIT ASSESSMENTS**



## 7.2.4 Multi-Unit Dwellings

The 2016/17 report suggested that the RID for Multi-Unit dwellings should be the same as residential and that the minimum rate should be 75% of the base rate per unit. This minimum rate continues to be applied as per the report, however, the RID for Multi-Unit dwellings has reduced to be 75% of the residential base rate.

Comparing with other locations, the RID averages 115 of the Base Rate. Note: Figures are gross and do not include the differing discounts offered by Councils.

Council Short	Differential General Rates Categories	Category 2	Rate in Dollar	Minimum General	Variation RID	Variation Min
Burdekin	RatCatA2 - Multi Unit Dwellings <2 Flats	Residential - Multi-Unit	1.9490	\$1,474	100%	130%
Burdekin	RatCatA3 - Multi Unit Dwellings 3-4 Flats	Residential - Multi-Unit	1.9490	\$2,211	100%	195%
Cairns	Residential L MUDS x 2	Residential - Multi-Unit	0.7727	\$1,936	142%	200%
Cairns	Residential L MUDS x 3	Residential - Multi-Unit	0.7727	\$2,905	142%	300%
Carpentaria	Residential Multi-units	Residential - Multi-Unit	1.7469	\$865	119%	137%
Cassowary Coast	Multi Units (2-3)	Residential - Multi-Unit	1.4348	\$1,757	75%	150%
Cassowary Coast	Multi Units (4-5)	Residential - Multi-Unit	1.4348	\$3,513	75%	300%
Central Highlands	7a. Multi-unit (flats) - 2 units - Emerald and Blackwater	Residential - Multi-Unit	2.7904	\$2,152	124%	240%
Central Highlands	8a. Multi-unit (flats) - 3 units - Emerald and Blackwater	Residential - Multi-Unit	3.7163	\$3,227	165%	360%
Charters Towers	8-Multi-unit Residential 3-4 flats	Residential - Multi-Unit	2.8820	\$2,064	105%	184%
Charters Towers	7-Multi-unit Residential 2 flats	Residential - Multi-Unit	2.7330	\$1,411	99%	126%
Douglas	Flats 2	Residential - Multi-Unit	0.9085	\$1,674	130%	150%
Douglas	Flats 3-4	Residential - Multi-Unit	0.9085	\$2,163	130%	193%
Hinchinbrook	Multi-Unit Residential A (2-3 Flats)	Residential - Multi-Unit	1.8283	\$1,755	111%	164%
Isaac	Category 15 - Multi Unit (2 - 4) Land	Residential - Multi-Unit	1.7273	\$1,496	87%	200%
Livingstone	Cat. 21 Flats Non Strata Residential <10 Residences	Residential - Multi-Unit	1.2809	\$1,073	110%	112%
Lockyer Valley	Multiple Dwellings	Residential - Multi-Unit	1.0000	\$1,444	84%	125%
Mareeba	General Rate Cat B2 Multi Unit Dwelling - 2 units	Residential - Multi-Unit	1.1400	\$1,139	76%	100%
Mareeba	General Rate Cat B3 Multi Unit Dwelling - 3 units	Residential - Multi-Unit	1.1400	\$1,709	76%	150%
Scenic Rim	21 Multi-Unit Dwelling 2-3 Flats/Units	Residential - Multi-Unit	0.9141	\$2,492	143%	214%
Tablelands	B1 From \$0 to \$54,000	Residential - Multi-Unit	2.2358	\$1,042	134%	106%
Townsville	Category 3A Multi Unit Dwellings 2-4 units	Residential - Multi-Unit	1.3688	\$2,296	130%	200%
Whitsunday	Flat or Unit 1	Residential - Multi-Unit	1.8652	\$1,300	134%	125%
<b>Average</b>					113%	

FIGURE 17 - 2022/23 MULTI-UNITS RID, MINIMUMS AND COMPARISON WITH BASE RATES

**FINDING 10 – ACROSS QUEENSLAND, MULTI CATEGORY RID AND MINIMUM RATE ARE ON AVERAGE 113% OF THE RESIDENTIAL BAND. CASSOWARY COAST'S IS 75%.**

The current structure is:

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	Minimum	% Min	No. Assess	Current Levy	PA Environ Levy	PA Train Levy
Residential <\$85k	2.0039	100%	\$1,227	100%	\$61,232	70%	3,824	\$4,941,777	\$906,288	\$611,520
Residential \$85-125k	1.5029	75%	\$1,703	139%	\$113,333	76%	1,769	\$3,043,694	\$418,305	\$282,720
Multi Units (2-3)	1.5029	75%	\$1,841	150%	\$122,496	85%	387	\$813,653	\$91,719	\$61,920
Multi Units (4-5)	1.5029	75%	\$3,681	300%	\$244,926	86%	78	\$317,564	\$18,486	\$12,480
Multi Units (6-7)	1.5029	75%	\$5,337	435%	\$355,113	88%	8	\$43,821	\$1,896	\$1,280
Multi Units (8-9)	1.5029	75%	\$7,117	580%	\$473,551	100%	2	\$14,234	\$474	\$320
Multi Units (10-11)	1.5029	75%	\$8,896	725%	\$591,922	100%	2	\$17,792	\$474	\$320
Multi Units (12+)	1.5029	75%	\$10,675	870%	\$710,293	100%	1	\$10,675	\$237	\$160
<b>Total for Differential Categories shown</b>						<b>73%</b>	<b>6,071</b>	<b>\$9,203,211</b>	<b>\$1,437,879</b>	<b>\$970,720</b>

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	Max Levy	Av Levy	Median Levy	ucv % Δ	Av Rates & Levies	Median Rates &	Current Rates	Current Rates and
Residential <\$85k	2.0039	100%	\$1,227	100%	\$1,683	\$1,292	\$1,227	15%	\$1,705	\$1,640	2.44	3.19
Residential \$85-125k	1.5029	75%	\$1,703	139%	\$1,864	\$1,721	\$1,703	22%	\$2,133	\$2,116	1.68	2.07
Multi Units (2-3)	1.5029	75%	\$1,841	150%	\$13,827	\$2,102	\$1,841	19%	\$2,515	\$2,254	2.16	2.57
Multi Units (4-5)	1.5029	75%	\$3,681	300%	\$8,416	\$4,071	\$3,681	13%	\$4,484	\$4,094	2.76	3.03
Multi Units (6-7)	1.5029	75%	\$5,337	435%	\$6,462	\$5,478	\$5,337	10%	\$5,891	\$5,750	3.40	3.64
Multi Units (8-9)	1.5029	75%	\$7,117	580%	\$7,117	\$7,117	\$7,117	3%	\$7,530	\$7,530	6.65	7.02
Multi Units (10-11)	1.5029	75%	\$8,896	725%	\$8,896	\$8,896	\$8,896	73%	\$9,309	\$9,309	5.95	6.22
Multi Units (12+)	1.5029	75%	\$10,675	870%	\$10,675	\$10,675	\$10,675	18%	\$11,088	\$11,088	5.93	6.15
<b>Total for Differential Categories shown</b>											<b>2.12</b>	<b>2.67</b>

Increasing the RID to follow Residential \$85-125K, would reduce the number of assessments in multi-units (2-3 & 4-5) that are on the minimum rate.

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	% Min	No. Assess	Max Levy	Av Levy	Median Levy	Av Rates & Levies	Median Rates &
Residential <\$85k	4.0%	2.0840	100%	0.0%	\$1,227	66%	3,824	\$1,751	\$1,310	\$1,227	\$1,723	\$1,640
Residential \$85-125k	6.3%	1.5981	77%		\$1,771	72%	1,769	\$1,982	\$1,800	\$1,771	\$2,213	\$2,184
Multi Units (2-3)	6.3%	1.5981	77%	4.0%	\$1,915	84%	387	\$14,702	\$2,200	\$1,915	\$2,613	\$2,328
Multi Units (4-5)	6.3%	1.5981	77%	4.0%	\$3,829	86%	78	\$8,949	\$4,256	\$3,829	\$4,669	\$4,242
Multi Units (6-7)	6.3%	1.5981	77%	4.0%	\$5,551	88%	8	\$6,872	\$5,716	\$5,551	\$6,129	\$5,964
Multi Units (8-9)	6.3%	1.5981	77%	4.0%	\$7,402	100%	2	\$7,402	\$7,402	\$7,402	\$7,815	\$7,815
Multi Units (10-11)	6.3%	1.5981	77%	4.0%	\$9,252	100%	2	\$9,252	\$9,252	\$9,252	\$9,665	\$9,665
Multi Units (12+)	6.3%	1.5981	77%	4.0%	\$11,102	100%	1	\$11,102	\$11,102	\$11,102	\$11,515	\$11,515
<b>Total for Differential Categories shown</b>						<b>69%</b>	<b>6,071</b>					

Description	RID % Δ	RID New	Compare CID %	Min New	Min / unit	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$Δ 24-25	Rate & Levy %Δ	UCV/ Rates	UCV/ Rate &
Residential <\$85k	4.0%	2.0840	100%	\$1,227		\$67	\$18	\$0	15%	\$129,803	2.0%	2.47	3.26
Residential \$85-125k	6.3%	1.5981	77%	\$1,771		\$118	\$80	\$68	22%	\$169,252	4.5%	1.76	2.17
Multi Units (2-3)	6.3%	1.5981	77%	\$1,915	\$958	\$876	\$97	\$74	19%	\$43,761	4.5%	2.26	2.69
Multi Units (4-5)	6.3%	1.5981	77%	\$3,829	\$957	\$533	\$185	\$148	13%	\$15,647	4.5%	2.89	3.17
Multi Units (6-7)	6.3%	1.5981	77%	\$5,551	\$925	\$409	\$238	\$214	10%	\$2,034	4.3%	3.54	3.80
Multi Units (8-9)	6.3%	1.5981	77%	\$7,402	\$925	\$285	\$285	\$285	3%	\$602	4.0%	6.92	7.31
Multi Units (10-11)	6.3%	1.5981	77%	\$9,252	\$925	\$356	\$356	\$356	73%	\$744	4.0%	6.19	6.47
Multi Units (12+)	6.3%	1.5981	77%	\$11,102	\$925	\$427	\$427	\$427	18%	\$443	4.0%	6.17	6.40
<b>Total for Differential Categories shown</b>										<b>\$362,286</b>	<b>3.1%</b>	<b>2.18</b>	<b>2.76</b>

Multi-units, with this option, would in 2024/25 be an increase of 4.5%.

Description	RID % Δ	RID New	Compare CID %	Min New	Min / unit	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$Δ 24-25	Rate & Levy %Δ	UCV/ Rates	UCV/ Rate &
Multi Units (2-3)	6.3%	1.5981	77%	\$1,915	\$958	\$876	\$97	\$74	19%	\$43,761	4.5%	2.26	2.69
Multi Units (4-5)	6.3%	1.5981	77%	\$3,829	\$957	\$533	\$185	\$148	13%	\$15,647	4.5%	2.89	3.17
Multi Units (6-7)	6.3%	1.5981	77%	\$5,551	\$925	\$409	\$238	\$214	10%	\$2,034	4.3%	3.54	3.80
Multi Units (8-9)	6.3%	1.5981	77%	\$7,402	\$925	\$285	\$285	\$285	3%	\$602	4.0%	6.92	7.31
Multi Units (10-11)	6.3%	1.5981	77%	\$9,252	\$925	\$356	\$356	\$356	73%	\$744	4.0%	6.19	6.47
Multi Units (12+)	6.3%	1.5981	77%	\$11,102	\$925	\$427	\$427	\$427	18%	\$443	4.0%	6.17	6.40
<b>Total for Differential Categories shown</b>										<b>\$63,231</b>	<b>4.5%</b>	<b>2.49</b>	<b>2.88</b>

**Recommendation 4 – That over the term of Council the RID's for Multi-Units increase from the current 75% of the residential base rate to 80% of the residential base rate.**

## 7.2.5 Residential Summary

Implementing the proposed residential changes in 2024/25, there will be an additional \$1.697M in rates and levies.

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Max Levy	Median Levy	Max +\$ Δ	Median \$ Δ	ucv % Δ	Av Rates & Levies	Median Rates &
Residential <\$85k	4.0%	2.0840	100%	0.0%	\$1,227	100%	66%	3,824	\$1,751	\$1,227	\$67	\$0	15%	\$1,723	\$1,640
Residential \$85-125k	6.3%	1.5981	77%		\$1,771	144%	72%	1,769	\$1,982	\$1,771	\$118	\$68	22%	\$2,213	\$2,184
Residential \$125-200k	6.7%	1.3893	67%		\$1,998	163%	47%	1,359	\$2,744	\$2,015	\$171	\$126	22%	\$2,565	\$2,427
Residential \$200-350k	6.7%	1.2825	62%		\$2,779	226%	22%	323	\$4,425	\$3,142	\$277	\$196	24%	\$3,706	\$3,555
Residential >350k	7.3%	1.1829	57%		\$4,489	366%	10%	135	\$11,732	\$5,737	\$802	\$392	36%	\$6,469	\$6,150
NPPR Res <\$85k	9.0%	2.2934	110%	5.0%	\$1,353	110%	66%	2,419	\$1,926	\$1,353	\$159	\$65	12%	\$1,853	\$1,766
NPPR Res \$85-125k	15.0%	1.8148	87%		\$1,949		65%	997	\$2,250	\$1,949	\$294	\$161	14%	\$2,422	\$2,362
NPPR Res \$125-200k	17.0%	1.6001	77%		\$2,268		42%	878	\$3,160	\$2,320	\$459	\$337	13%	\$2,879	\$2,733
NPPR Res >\$350k	20.0%	1.3887	67%		\$5,258		12%	178	\$20,136	\$6,735	\$3,356	\$1,123	35%	\$7,977	\$7,148
Multi Units (2-3)	6.3%	1.5981	77%	4.0%	\$1,915	156%	84%	387	\$14,702	\$1,915	\$876	\$74	19%	\$2,613	\$2,328
Multi Units (4-5)	6.3%	1.5981	77%	4.0%	\$3,829	312%	86%	78	\$8,949	\$3,829	\$533	\$148	13%	\$4,669	\$4,242
Multi Units (6-7)	6.3%	1.5981	77%	4.0%	\$5,551	452%	88%	8	\$6,872	\$5,551	\$409	\$214	10%	\$6,129	\$5,964
Multi Units (8-9)	6.3%	1.5981	77%	4.0%	\$7,402	603%	100%	2	\$7,402	\$7,402	\$285	\$285	3%	\$7,815	\$7,815
Multi Units (10-11)	6.3%	1.5981	77%	4.0%	\$9,252	754%	100%	2	\$9,252	\$9,252	\$356	\$356	73%	\$9,665	\$9,665
Multi Units (12+)	6.3%	1.5981	77%	4.0%	\$11,102	905%	100%	1	\$11,102	\$11,102	\$427	\$427	18%	\$11,515	\$11,515
Total for Differential Categories shown							61%	12,360							

Description	RID New	Min New	New Levy	24-25 Environ	24-25 Trainf Levy	New Rates & Levy 24-25	Rate & Levy \$Δ 24-25	Rate & Levy %Δ	RID UCV/ Rates	RID UCV/ Rate &
Residential <\$85k	2.0840	\$1,227	\$5,010,868	\$942,540	\$635,981	\$6,589,388	\$129,803	2.0%	2.47	3.26
Residential \$85-125k	1.5981	\$1,771	\$3,184,905	\$435,037	\$294,029	\$3,913,971	\$169,252	4.5%	1.76	2.17
Residential \$125-200k	1.3893	\$1,998	\$2,924,569	\$334,966	\$226,138	\$3,485,673	\$201,018	6.1%	1.44	1.72
Residential \$200-350k	1.2825	\$2,779	\$1,063,580	\$79,613	\$53,747	\$1,196,940	\$71,604	6.4%	1.29	1.46
Residential >350k	1.1829	\$4,489	\$817,584	\$33,275	\$22,464	\$873,323	\$57,579	7.1%	1.19	1.27
NPPR Res <\$85k	2.2934	\$1,353	\$3,484,870	\$595,989	\$402,522	\$4,483,381	\$248,688	5.9%	2.89	3.73
NPPR Res \$85-125k	1.8148	\$1,949	\$2,002,920	\$245,741	\$165,901	\$2,414,561	\$213,305	9.7%	1.96	2.36
NPPR Res \$125-200k	1.6001	\$2,268	\$2,167,894	\$216,656	\$146,266	\$2,530,815	\$315,617	14.2%	1.64	1.92
NPPR Res >\$350k	1.3887	\$5,258	\$1,346,395	\$43,873	\$29,619	\$1,419,888	\$226,407	19.0%	1.39	1.47
Multi Units (2-3)	1.5981	\$1,915	\$851,269	\$95,388	\$64,397	\$1,011,053	\$43,761	4.5%	2.26	2.69
Multi Units (4-5)	1.5981	\$3,829	\$331,973	\$19,225	\$12,979	\$364,177	\$15,647	4.5%	2.89	3.17
Multi Units (6-7)	1.5981	\$5,551	\$45,729	\$1,972	\$1,331	\$49,032	\$2,034	4.3%	3.54	3.80
Multi Units (8-9)	1.5981	\$7,402	\$14,804	\$493	\$333	\$15,630	\$602	4.0%	6.92	7.31
Multi Units (10-11)	1.5981	\$9,252	\$18,504	\$493	\$333	\$19,330	\$744	4.0%	6.19	6.47
Multi Units (12+)	1.5981	\$11,102	\$11,102	\$246	\$166	\$11,515	\$443	4.0%	6.17	6.40
Total for Differential Categories shown			\$23,276,966	\$3,045,507	\$2,056,205	\$28,378,678	\$1,696,502	6.4%	1.88	2.29

## 8 Commercial and Industry

### 8.1 Review Current Status

#### Comparison with Other Councils

The RID and minimum rate for commercial and industry categories, appears to be higher, when compared with other Councils. The Commercial Rate is 2.1756, Burdekin's RID is 2.0320, Hinchinbrook <\$1.25M is 1.9557. Note: Figures are gross and do not include the differing discounts offered by Councils.

Average RID		Financial Year	2016_17	2017_18	2018_19	2019_20	2020_21	2021_22	2022_23
Council	Differential General Rates Categories								
<b>Cassowary Coast</b>	<b>Commercial &amp; Other</b>		2.0386	2.1981	2.2278	2.2612	2.3226	2.3686	2.1756
	<b>Commercial &amp; Other VACANT</b>								1.7095
	<b>Industrial</b>		1.6086	1.7266	1.7542	1.7805	1.9261	1.9743	1.9945
	<b>Industrial Vacant</b>								1.7095
	<b>Island Resorts - A</b>		3.5676	3.8467	3.9082	3.9668	4.0645	4.1450	4.3511
	<b>Island Resorts - B</b>		2.5483	2.19809	2.2333	2.2669	2.3226	2.3686	2.1756
	<b>Major Shopping Centre</b>		3.0904	3.5169	3.5732	3.6268	3.7161	3.7897	3.8072
<b>Cassowary Coast Total</b>			<b>2.5707</b>	<b>6.6538</b>	<b>2.7393</b>	<b>2.7804</b>	<b>2.8704</b>	<b>2.9292</b>	<b>2.5604</b>
<b>Whitsunday</b>	<b>Commercial Accommodation</b>							1.4570	1.5394
	<b>Commercial and Industry A</b>		1.2230	1.2700	1.3270	1.3270	1.3270		
	<b>Commercial and Industry B</b>		1.3260	1.3660	1.4270	1.4270	1.4270		
	<b>Commercial Shopping Centres A (1500-8000m2)</b>		2.4320	2.6270	2.7450	2.7450	2.7450	1.2517	1.3303
	<b>Commercial Shopping Centres B (8000m2 +)</b>		1.8670	1.7880	1.8680	1.8680	1.8680	2.8098	2.9718
	<b>Commercial Shopping Centres C</b>							1.9717	2.0701
	<b>Heavy Industrial</b>							1.2039	1.2704
	<b>Island Resort A &lt;100</b>		2.5160	3.0710	3.2090	3.2090	3.2090	3.3500	3.5280
	<b>Island Resort B 101-250</b>		3.8110	2.5160	2.6290	2.6290	2.6290	2.7500	2.8852
	<b>Island Resort C 251-600</b>		6.1650	3.8110	3.9820	3.9820	3.9820	2.5500	2.7030
	<b>Island Resort D 600+</b>		3.5500	5.6390	5.8930	5.8930	5.8930	2.4500	6.1994
	<b>Light Industrial</b>							1.2728	1.3344
	<b>Office &amp; Retail</b>							1.4400	1.5054
	<b>Other properties (not elsewhere included)</b>		1.3060	1.4440	1.5090	1.5090	1.5090	1.5191	1.6007
	<b>Power &amp; Telecom Networks</b>							1.2351	1.2603
	<b>Quarry</b>							1.1568	1.1604
	<b>Storage Petroleum products</b>							0.9736	0.9973
<b>Whitsunday Total</b>			<b>2.6884</b>	<b>2.6147</b>	<b>2.7321</b>	<b>2.7321</b>	<b>2.7321</b>	<b>1.8261</b>	<b>2.1571</b>
<b>Burdekin</b>	<b>RatCatB - Commercial and Industrial</b>		1.5580	1.5810	1.6160	1.7870	1.7870	2.0010	2.0320
	<b>RatCatB1 - Shopping Centre</b>		2.4180	2.4540	2.5080	2.8460	2.8460	2.9170	2.9900
	<b>RatCatB2 - Shopping Complex</b>								2.5110
	<b>RatCatH - Other</b>		1.4240	1.4460					
	<b>RatCatH4 - Electricity &amp; Telecommunications Infrastructure</b>				3.0000	3.0780	3.0780	3.4150	3.5020
	<b>RatCatI - Other</b>				1.4780	1.6450	1.6450	1.9020	1.9490
<b>Burdekin Total</b>			<b>1.8000</b>	<b>1.8270</b>	<b>2.1505</b>	<b>2.3390</b>	<b>2.3390</b>	<b>2.5588</b>	<b>2.5968</b>
<b>Douglas</b>	<b>Commercial - Shopping Centres</b>		4.0188	4.1755	4.1755	4.2506	4.3442		
	<b>Commercial North</b>		1.0076	1.0469	1.0469	1.0657	1.0891	1.1196	1.1212
	<b>Commercial South</b>		0.8600	0.8935	0.8578	0.8732	0.8924	0.9174	0.7849
<b>Douglas Total</b>			<b>1.9621</b>	<b>2.0386</b>	<b>2.0267</b>	<b>2.0632</b>	<b>2.1086</b>	<b>1.0185</b>	<b>0.9531</b>
<b>Hinchinbrook</b>	<b>Commercial A (value &lt; \$1,250,000)</b>		1.3430	1.3630	1.7590	1.7590	1.8570	1.9034	1.9557
	<b>Commercial B (value &gt;= \$1,250,000)</b>		0.8100	0.8220	0.9230	0.9230	0.9550	0.9789	1.9557
	<b>Drive-in Shopping Centre</b>		1.7470	1.7730	2.2460	2.2460	2.2570	2.3134	2.3770
	<b>Industrial</b>		1.3610	1.3810	1.7560	1.7560	1.8530	1.8993	1.9515
	<b>Island Land</b>		2.0540	2.0850	2.1060	2.1060	2.1170	2.1699	2.2296
<b>Hinchinbrook Total</b>			<b>1.4630</b>	<b>1.4848</b>	<b>1.7580</b>	<b>1.7580</b>	<b>1.8078</b>	<b>1.8530</b>	<b>2.0939</b>
<b>Grand Total</b>			<b>2.2260</b>	<b>3.0329</b>	<b>2.3753</b>	<b>2.4164</b>	<b>2.4485</b>	<b>2.0508</b>	<b>2.2247</b>

Av Minimum Rate		Financial Year	2016_17	2017_18	2018_19	2019_20	2020_21	2021_22	2022_23
Council Short	Differential General Rates Categories								
<b>Hinchinbrook</b>	<b>Commercial A (value &lt; \$1,250,000)</b>		\$1,285	\$1,305	\$1,318	\$1,318	\$1,323	\$1,356	\$1,393
	<b>Industrial</b>		\$1,336	\$1,356	\$1,369	\$1,369	\$1,374	\$1,409	\$1,447
	<b>Commercial B (value &gt;= \$1,250,000)</b>		\$12,848	\$13,040	\$12,976	\$12,976	\$12,981	\$13,306	\$1,393
<b>Hinchinbrook Total</b>			<b>\$5,156</b>	<b>\$5,234</b>	<b>\$5,221</b>	<b>\$5,221</b>	<b>\$5,226</b>	<b>\$5,357</b>	<b>\$1,411</b>
<b>Cassowary Coast</b>	<b>Commercial &amp; Other</b>		\$1,707	\$1,735	\$1,758	\$1,784	\$1,720	\$1,754	\$1,757
	<b>Industrial</b>		\$1,707	\$1,735	\$1,763	\$1,789	\$1,720	\$1,763	\$1,757
<b>Cassowary Coast Total</b>			<b>\$1,707</b>	<b>\$1,735</b>	<b>\$1,761</b>	<b>\$1,787</b>	<b>\$1,720</b>	<b>\$1,759</b>	<b>\$1,757</b>
<b>Tablelands</b>	<b>C1 Greater than \$0 Non-Residential</b>			\$1,255	\$1,255	\$1,299	\$1,299	\$1,299	\$1,344
	<b>P1 Greater than \$0 Industry</b>					\$1,299	\$1,299	\$1,299	\$1,344
<b>Tablelands Total</b>				<b>\$1,255</b>	<b>\$1,255</b>	<b>\$1,299</b>	<b>\$1,299</b>	<b>\$1,299</b>	<b>\$1,344</b>
<b>Mareeba</b>	<b>General Rate Cat C Non-Residential</b>		\$1,094	\$1,121	\$1,150	\$1,185	\$1,215	\$1,246	
	<b>General Rate Cat C1 Non-Residential</b>								\$1,278
<b>Mareeba Total</b>			<b>\$1,094</b>	<b>\$1,121</b>	<b>\$1,150</b>	<b>\$1,185</b>	<b>\$1,215</b>	<b>\$1,246</b>	<b>\$1,278</b>
<b>Burdekin</b>	<b>RatCatH - Other</b>		\$1,020	\$1,035					
	<b>RatCatI - Other</b>				\$1,058	\$1,079	\$1,079	\$1,106	\$1,134
	<b>RatCatB - Commercial and Industrial</b>		\$1,040	\$1,056	\$1,079	\$1,101	\$1,101	\$1,129	\$1,247
<b>Burdekin Total</b>			<b>\$1,030</b>	<b>\$1,046</b>	<b>\$1,069</b>	<b>\$1,090</b>	<b>\$1,090</b>	<b>\$1,118</b>	<b>\$1,191</b>
<b>Douglas</b>	<b>Commercial North</b>		\$960	\$997	\$1,035	\$1,053	\$1,076	\$1,107	\$1,218
	<b>Commercial South</b>		\$960	\$997	\$1,035	\$1,053	\$1,076	\$1,107	\$1,218
<b>Douglas Total</b>			<b>\$960</b>	<b>\$997</b>	<b>\$1,035</b>	<b>\$1,053</b>	<b>\$1,076</b>	<b>\$1,107</b>	<b>\$1,218</b>

FIGURE 18 - COMPARISON OF COMMERCIAL / INDUSTRIAL RID AND MINIMUM RATE

## Commercial, Major Shops and Industrial, Ports, Mills

Compared with other Councils, the RID and Minimum Rate, Major Shops (lower Min. Rate 1,500%), Ports (lower Min. Rate) and Mills (lower RID & Min. Rate).

Financial Year	Council Short	Differential General Rates Categories	Category 2	Rate in Dollar	Minimum General	Variation RID	Variation Min
2022_23	Whitsunday	Commercial Accommodation	Accommodation	1.5394	\$1,500	110%	144%
2022_23	Cassowary Coast	Island Resorts – B	Accommodation	2.1756	\$1,757	114%	150%
2022_23	Hinchinbrook	Island Land	Accommodation	2.2296	\$1,420	135%	133%
2022_23	Whitsunday	Island Resort C 251-600	Accommodation	2.7030	\$110,000	194%	10577%
2022_23	Whitsunday	Island Resort B 101-250	Accommodation	2.8852	\$44,500	207%	4279%
2022_23	Cassowary Coast	Island Resorts – A	Accommodation	4.3511	\$1,757	227%	150%
2022_23	Whitsunday	Island Resort A <100	Accommodation	3.5280	\$27,500	253%	2644%
2022_23	Whitsunday	Island Resort D 600+	Accommodation	6.1994	\$660,000	444%	63462%
2022_23	Mareeba	C1 Non-Residential	Commercial	1.3170	\$1,278	87%	112%
2022_23	Cassowary Coast	Commercial & Other VACANT	Commercial	1.7095	\$1,493	89%	127%
2022_23	Cassowary Coast	Commercial & Other	Commercial	2.1756	\$1,757	114%	150%
2022_23	Whitsunday	Other properties (not elsewhere included)	Commercial	1.6007	\$1,380	115%	133%
2022_23	Hinchinbrook	Commercial A (value < \$1,250,000)	Commercial	1.9557	\$1,393	119%	130%
2022_23	Hinchinbrook	Commercial B (value >= \$1,250,000)	Commercial	1.9557	\$1,393	119%	130%
2022_23	Whitsunday	Shopping Centres A (<1500m2)	Commercial - Shopping Centre	1.3303	\$3,000	95%	288%
2022_23	Tablelands	Major Drive-in Shop or Shopping Centre > \$1.0M	Commercial - Shopping Centre	1.8877	\$18,551	113%	1895%
2022_23	Burdekin	Shopping Complex	Commercial - Shopping Centre	2.5110	\$10,000	129%	882%
2022_23	Hinchinbrook	Drive-In Shopping Centre	Commercial - Shopping Centre	2.3770	\$16,329	144%	1528%
2022_23	Whitsunday	Shopping Centres C (8000m2 +)	Commercial - Shopping Centre	2.0701	\$108,000	148%	10385%
2022_23	Burdekin	Shopping Centre	Commercial - Shopping Centre	2.9900	\$35,965	153%	3172%
2022_23	Cassowary Coast	Major Shopping Centre	Commercial - Shopping Centre	3.8072	\$17,570	199%	1500%
2022_23	Whitsunday	Shopping Centres B (1500-8000m2)	Commercial - Shopping Centre	2.9718	\$19,500	213%	1875%
2022_23	Tablelands	C1 Non-Residential	Commercial / Industry	1.5714	\$1,344	94%	137%
2022_23	Burdekin	Commercial and Industrial	Commercial / Industry	2.0320	\$1,247	104%	110%
2022_23	Mareeba	Ext Industry >100,001 tonne	Extractive	0.0560	\$685	4%	60%
2022_23	Mareeba	Ext Industry 5,001-100,000 tonne	Extractive	0.1470	\$627	10%	55%
2022_23	Mareeba	Ext Ind < 5000 tonne	Extractive	0.7400	\$572	49%	50%
2022_23	Tablelands	Ext Ind < 5000 tonne	Extractive	1.2939	\$1,544	77%	158%
2022_23	Whitsunday	Quarry	Extractive	1.1604	\$1,500	83%	144%
2022_23	Tablelands	Ext Industry 5,001-100,000 tonne	Extractive	2.1465	\$2,880	128%	294%
2022_23	Tablelands	Ext Industry >100,001 tonne	Extractive	2.6464	\$7,227	158%	738%
2022_23	Hinchinbrook	Quarries	Extractive	3.5345	\$6,988	214%	654%
2022_23	Tablelands	P1 Industry	Industry	1.4873	\$1,344	89%	137%
2022_23	Tablelands	Industry - Transport	Industry	1.4938	\$1,344	89%	137%
2022_23	Cassowary Coast	Industrial Vacant	Industry	1.7095	\$1,493	89%	127%
2022_23	Whitsunday	Heavy Industrial	Industry	1.2704	\$1,620	91%	156%
2022_23	Whitsunday	Light Industrial	Industry	1.3344	\$1,620	96%	156%
2022_23	Cassowary Coast	Industrial	Industry	1.9945	\$1,757	104%	150%
2022_23	Hinchinbrook	Industrial	Industry	1.9515	\$1,447	118%	135%
2022_23	Mareeba	H1 - Speciality Industries	Industry - Agricultural	1.8080	\$37,045	120%	3252%
2022_23	Tablelands	<\$700,000 Speciality Industries	Industry - Agricultural	2.1102	\$3,987	126%	407%
2022_23	Tablelands	> \$700,000 Speciality Industries	Industry - Agricultural	6.1470	\$46,480	367%	4748%
2022_23	Hinchinbrook	Sugar Mills	Industry - Agricultural	11.2701	\$109,739	683%	10270%
2022_23	Whitsunday	Salt Manufacturing	Industry - Agricultural	9.7233	\$27,000	696%	2596%
2022_23	Cassowary Coast	Sugar Mills	Industry - Agricultural	15.2290	\$182,046	796%	15546%
2022_23	Mareeba	K1 Heavy Industries	Industry - Agricultural	22.8980	\$69,839	1517%	6132%
2022_23	Burdekin	Sugar Milling	Industry - Agricultural	29.9820	\$179,825	1538%	15858%
2022_23	Whitsunday	Sugar Mill	Industry - Agricultural	23.7609	\$156,000	1702%	15000%
2022_23	Tablelands	J1 Heavy Industries	Industry - Agricultural	33.3154	\$46,245	1991%	4724%
2022_23	Mareeba	J1 Heavy Industries	Industry - Agricultural	31.2560	\$90,642	2071%	7958%
2022_23	Whitsunday	Marina B 150+	Industry - Airport, Port	3.5284	\$40,000	253%	3846%
2022_23	Cassowary Coast	Harbour Industries – B	Industry - Airport, Port	5.4389	\$1,757	284%	150%
2022_23	Hinchinbrook	Harbour Industries	Industry - Airport, Port	5.5883	\$54,872	339%	5135%
2022_23	Cassowary Coast	Harbour Industries – A	Industry - Airport, Port	10.8779	\$1,757	569%	150%
2022_23	Whitsunday	Marina A 75-150	Industry - Airport, Port	11.9437	\$20,000	856%	1923%
2022_23	Whitsunday	Maritime Terminal	Industry - Airport, Port	13.2414	\$42,000	948%	4038%
2022_23	Whitsunday	Bulk Port	Industry - Airport, Port	19.4616	\$285,000	1394%	27404%
2022_23	Whitsunday	Power & Telecom Networks	Transformers	1.2603	\$1,500	90%	144%
2022_23	Tablelands	T1 Utilities (less than 5 Ha)	Transformers	1.6699	\$1,447	100%	148%
2022_23	Burdekin	Electricity & Telecommunications	Transformers	3.5020	\$1,700	180%	150%



## Commercial

There are six commercial categories, including a "Special Uses" category (not for profits). The 2016/17 suggestion was that:

- Commercial and industrial should be in one category, although the structure had commercial at 125% and industrial at 100%.
  - Currently commercial and industrial have differing RIDs, but the same minimum rate (150% of residential)
  - There is a common RID for the two Vacant categories.
- ✓ Move Island resort B into Commercial category.
  - Island Resort B has the same RID as the commercial category.
- ✓ Major shops to be 160% of commercial.
  - It is now 175%, due to differing valuation percentage changes ( $\Delta$ ).
- ✓ Island Resort A to be 160% of commercial.
  - It is now 200%, due to differing valuation percentage changes ( $\Delta$ ).

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Min	No. Assess	Max Levy	ucv % $\Delta$	Av Rates & Levies	Median Rates &
Commercial	2.2789	100%	\$1,840	100%	32%	163	508	\$82,041	9%	\$5,374	\$3,314
Commercial Vacant	1.7907	79%	\$1,564	85%	32%	9	28	\$7,252	6%	\$3,282	\$2,582
Special Uses	1.8231	80%	\$1,840	100%	36%	16	44	\$11,850	12%	\$3,899	\$2,612
Major Shops	3.9881	175%	\$18,405	100%	0%	0	7	\$73,780	3%	\$46,488	\$40,278
Island Resort A - Dunk Island	4.5578	200%	\$1,840	100%	0%	0	1	\$150,408	0%	\$150,805	\$150,805
Island Resort B - Bedarra & Hinc	2.2789	100%	\$1,840	100%	0%	0	2	\$22,561	0%	\$21,933	\$21,933
<b>Total for Differential Categories shown</b>					<b>32%</b>	<b>188</b>	<b>590</b>				

**FIGURE 19 - COMMERCIAL RID, MINIMUM, LEVY DETAILS AND 22/23 VALUATION % INCREASE**

## Industry

There are 5 Industry categories. The 2016/17 suggestion was that:

- Commercial and industrial should be in one category.
  - Currently commercial and industrial have differing RIDs,
  - There is a common RID for the two Vacant categories.
- Sugar Mill to be 800% of commercial.
  - It is now 700%, due to differing valuation percentage changes ( $\Delta$ ).
- ✓ Harbour Industries A to be 500% of commercial.
  - It is now 500%, due to differing valuation percentage changes ( $\Delta$ ).
- ✓ Harbour Industries B to be 250% of commercial.
  - It is now 250%, due to differing valuation percentage changes ( $\Delta$ ).

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Min	No. Assess	Max Levy	ucv % $\Delta$	Av Rates & Levies	Median Rates &
Industrial	2.0892	92%	\$1,840	100%	23%	63	276	\$18,803	5%	\$4,394	\$3,557
Industrial Vacant	1.7907	79%	\$1,564	85%	36%	10	28	\$8,416	12%	\$3,194	\$2,806
Harbour Industries A	11.3945	500%	\$1,840	100%	0%	0	1	\$136,735	0%	\$137,132	\$137,132
Harbour Industries B	5.6973	250%	\$1,840	100%		0	0	\$0			\$0
Sugar Mills	15.9524	700%	\$190,693	10364%	50%	1	2	\$231,309	0%	\$211,398	\$211,398
<b>Total for Differential Categories shown</b>					<b>24%</b>	<b>74</b>	<b>307</b>				

**FIGURE 20 - INDUSTRY RID, MINIMUM, LEVY DETAILS AND 22/23 VALUATION % INCREASE**

## Comparison with Residential

Since the 2016/17 review, there has been:

- A new category created for vacant Commercial and Industrial Land.
  - The RID is 79% of the commercial/ industry categories, meaning that the rates levied on vacant land will be less than developed land.
  - The RID is also less than Residential <\$85k.
- A new group of NPPR Residential categories created.
  - The RID (105%) for these categories is more than Industrial (104%).

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Min	No. Assess	Max Levy	ucv % Δ	Av Rates & Levies	Median Rates &
Residential <\$85k	2.0039	100%	\$1,227	100%	70%	2688	3,824	\$1,683	15%	\$1,689	\$1,624
NPPR Res <\$85k	2.1041	105%	\$1,288	105%	71%	1708	2,419	\$1,856	12%	\$1,818	\$1,749
Commercial	2.2789	114%	\$1,840	150%	32%	163	508	\$82,041	9%	\$5,374	\$3,314
Industrial	2.0892	104%	\$1,840	150%	23%	63	276	\$18,803	5%	\$4,394	\$3,557
Commercial Vacant	1.7907	89%	\$1,564	127%	32%	9	28	\$7,252	6%	\$3,282	\$2,582
Industrial Vacant	1.7907	89%	\$1,564	127%	36%	10	28	\$8,416	12%	\$3,194	\$2,806
<b>Total for Differential Categories shown</b>					<b>66%</b>	<b>4,641</b>	<b>7,083</b>				

**FIGURE 21 - COMPARE VACANT COMMERCIAL AND INDUSTRIAL RID AND MINIMUMS**

## 8.2 Opportunities

### 8.2.1 Vacant Land

Councils that have a vacant land category, do this to encourage development, and this can be achieved by having a RID that is higher than the developed land. Encouraging land that is already serviced to be developed, reduces the need to develop more land.

There are 56 assessments in these vacant categories and to bring the RID and Minimum Rate to be the same as their main category, would require median increases of \$401 to \$596 pa.

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	% Min	No. Assess	Max Levy	Av Levy	Median Levy	Av Rates & Levies	Median Rates &
Residential <\$85k	0.0%	2.0039	100%	0.0%	\$1,227	70%	3,824	\$1,683	\$1,292	\$1,227	\$1,689	\$1,624
NPPR Res <\$85k	0.0%	2.1041	105%	0.0%	\$1,288	71%	2,419	\$1,767	\$1,354	\$1,288	\$1,751	\$1,685
Commercial	0.0%	2.2789	114%	0.0%	\$1,840	32%	508	\$82,041	\$4,977	\$2,917	\$5,374	\$3,314
Industrial	0.0%	2.0892	104%	0.0%	\$1,840	23%	276	\$18,803	\$3,997	\$3,160	\$4,394	\$3,557
Commercial Vacant	27.3%	2.2789	114%	17.6%	\$1,840	21%	28	\$9,229	\$3,628	\$2,780	\$4,025	\$3,177
Industrial Vacant	16.7%	2.0892	104%	17.6%	\$1,840	36%	28	\$9,819	\$3,268	\$2,810	\$3,665	\$3,207
<b>Total for Differential Categories shown</b>						<b>65%</b>	<b>7,083</b>					

Description	RID % Δ	RID New	Compare CID %	Min % Δ	Min New	Minimum	Max +\$ Δ	Av \$ Δ	Median \$ Δ	ucv % Δ	Rate & Levy \$ Δ 24-25	Rate & Levy % Δ	UCV/ Rates	UCV/ Rate &
Residential <\$85k	0.0%	2.0039	100%	0.0%	\$1,227	\$61,232	\$0	-\$0	\$0	15%	-\$6	-0.0%	2.44	3.23
NPPR Res <\$85k	0.0%	2.1041	105%	0.0%	\$1,288	\$61,215	\$0	-\$0	\$0	12%	-\$3	0.0%	2.72	3.56
Commercial	0.0%	2.2789	114%	0.0%	\$1,840	\$80,740	\$0	-\$0	-\$0	9%	-\$2	0.0%	2.41	2.61
Industrial	0.0%	2.0892	104%	0.0%	\$1,840	\$88,071	\$0	-\$0	-\$0	5%	-\$1	0.0%	2.17	2.39
Commercial Vacant	27.3%	2.2789	114%	17.6%	\$1,840	\$80,742	\$1,977	\$744	\$596	6%	\$20,819	22.7%	2.38	2.66
Industrial Vacant	16.7%	2.0892	104%	17.6%	\$1,840	\$88,071	\$1,403	\$472	\$401	12%	\$13,206	14.8%	2.34	2.64
<b>Total for Differential Categories shown</b>											<b>\$34,013</b>	<b>0.2%</b>	<b>2.47</b>	<b>3.08</b>

**FIGURE 22 - POTENTIAL VACANT LAND INCREASES**

**Recommendation 5 – That over the term of Council the Vacant Commercial and Industrial categories be amalgamated into their respective Commercial and Industrial Categories.**

## 8.2.2 Government Licensing

Queensland Government Public Register Portal<sup>7</sup> provides information on activities that require environmental approvals. In the Cassowary Coast Regional Council area, there are currently 50 activities with a status of "Granted".

### 8.2.2.1 Aquaculture

There are nine EPA licenses for Aquaculture, which applies to ten rateable assessments. The median levy is \$7,212. Also see Section 9.3.1 for comparison with the Primary Production Sector.

Reference	Permit holder(s)	Effective date	Activity	Quantity	Lot Plan
<a href="#">EPPR00420013</a>	Adrian Michael Azzopardi, Justin Eric Azzopardi	2/10/2019	ERA 01 - Aquaculture	>100m2	
<a href="#">EPPR00373313</a>	Chris Kwik	29/01/2015	ERA 01 - Aquaculture	10Ha to 100Ha	Lot 4/CWL3629, Lot 5/SP131219, Lot 6/SP131219
<a href="#">EPPR00239613</a>	DE COSTI SEAFOODS PTY LTD	27/09/2018	ERA 01 - Aquaculture	>100m2	Lot 5/RP736765
<a href="#">EPPR00240713</a>	DE COSTI SEAFOODS PTY LTD	28/09/2018	ERA 01 - Aquaculture	10Ha to 100Ha	Lot 30/NR4494
<a href="#">EPPR00193213</a>	KING REEF PTY LTD	17/11/2008	ERA 01 - Aquaculture	>100m2	Lot 1/RP881695 & Lot 12/SP152310
<a href="#">EA0001972</a>	Mainstream Aquaculture Queensland Pty Ltd	5/07/2021	ERA 01 - Aquaculture	10Ha to 100Ha	Lot 1 & 2/RP726461 & Lot 1,2,3/SP237170 & Lot 2/RP714790
<a href="#">EA0002244</a>	Melivan Pty Ltd	16/06/2020	ERA 01 - Aquaculture	>100m2	Lot 1/SP239450 & Lot 5/RP742700 & Lot 6/RP742700
<a href="#">EPPR00215213</a>	SEAFARM QUEENSLAND PTY LTD	8/09/2014	ERA 01 - Aquaculture	>100m2	Lot 1/SP125429, Lot 16/RP732868, Lot 3 RP703909, Lot 51/CWL841330, Lot 235/NR7590
<a href="#">EPPR00360213</a>	SEALORD KING REEF PTY LTD	28/01/2010	ERA 01 - Aquaculture	10Ha to 100Ha	Lot 156/SP262105 & Lot 56/N157503

Description	CID % Δ	CID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Current Levy	ucv % Δ	Median ucv	Av Rates & Levies	Median Rates &
Aquaculture	0.0%	2.7817	139%	0.0%	\$1,227	100%	0%	10	\$84,910	8%	\$245,000	\$8,888	\$7,212

FIGURE 23 - AQUACULTURE EPA LICENSED ASSESSMENTS

There is an opportunity to create a new rating category for the Aquaculture Industry. Whitsunday has a category for Aquaculture, with a RID and Minimum Rate higher than other rural categories. The definition used is: "Land used or intended for use, in whole or in part, for the purposes of or incidental to aquaculture activities including but not limited to fish farming and prawn farming."

Council Short	Differential General Rates Categories	Category 3	Rate in Dollar	Minimum General	Variation RID	Variation Min
Whitsunday	Aquaculture	Small Crops, Orchards, Aqua, Cane	3.2277	\$11,500	231%	1106%
Whitsunday	Rural Agricultural & Other Rural Uses	Small Crops, Orchards, Aqua, Cane	3.1293	\$1,620	224%	156%
Whitsunday	Sugar Cane <60Ha	Small Crops, Orchards, Aqua, Cane	2.6123	\$1,620	187%	156%
Whitsunday	Sugar Cane >170Ha	Small Crops, Orchards, Aqua, Cane	3.0233	\$1,620	217%	156%
Whitsunday	Sugar Cane 60 to 170Ha	Small Crops, Orchards, Aqua, Cane	3.1483	\$1,620	226%	156%
Whitsunday	Rural Grazing < 130Ha	Rural	0.9202	\$1,620	66%	156%
Whitsunday	Rural Grazing > 130 to 1,000Ha	Rural	1.0128	\$1,620	73%	156%
Whitsunday	Rural Grazing >1,000Ha	Rural	0.6845	\$1,620	49%	156%

FIGURE 24 - WHITSUNDAY COUNCIL'S RURAL RATING CATEGORIES

<sup>7</sup> [Environmental Protection Act 1994 public register search | Queensland Government \(des.qld.gov.au\)](https://www.des.qld.gov.au/public-register-search/)

### 8.2.2.2 Extractive

There are eighteen licences for QRA 16 Extraction and Screening. The lot and plan numbers with these licences are across 17 rateable assessments and three non-rateable assessments.

Reference	Permit holder(s)	Effective date	Activity	Quantity	Lot Plan
<a href="#">EPPR00568713</a>	MSF SUGAR PTY LTD	16/06/2011	ERA 15 - Fuel burning & ERA 28 - Sugar milling or refining	>500kg/hr & >200t	Lot 1&6/NR800920 & Lot 17/C157216 & Lot 3/NR1158 & lot 7/NR800919 & lot 99/RP885870
<a href="#">EPPR00248213</a>	Tully Sugar Limited	14/01/2009	ERA 15 - Fuel burning & ERA 28 - Sugar milling or refining	>500kg/hr & >200t	Lot 1/RP731421 & Lot 1/SP119165
<a href="#">EPPR00476113</a>	BANANAEXCHANGE PTY LTD	14/09/2017	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 13/RP708102
<a href="#">EPPR00356913</a>	Bosnich & Sons (Tully) Pty Ltd	14/01/2009	ERA 16 - Extraction and Screening	5,000t to 100,000t	L4 RP898582 & L546 CWL3476
<a href="#">EA0002022</a>	Daraleigh Pty Ltd as Trustee for the DC and ML Dillon Trust	15/11/2019	ERA 16 - Extraction and Screening	5,000t to 100,000t	L484 NR5424
<a href="#">EPPR02005514</a>	Department of Transport and Main Roads	31/07/2023	ERA 16 - Extraction and Screening	1,000t to 10,000t	Various
<a href="#">EPPR00196713</a>	FA & J Bonassi Farming Pty Ltd	20/05/2021	ERA 16 - Extraction and Screening	5,000t to 100,000t	Lot 58/CWL353
<a href="#">EPPR00320713</a>	FA & J Bonassi Farming Pty Ltd	25/08/2022	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 4/CWL1776 & Lot 4/SP123186
<a href="#">EPPR00185913</a>	Laurence Bonassi, Vilma Bonassi	17/11/2008	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 546/CWL3476
<a href="#">EPPR00449813</a>	Mazemere Pty Ltd	14/01/2009	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 4/SP123186
<a href="#">EPPR00348813</a>	PIONEER NORTH QUEENSLAND PTY LTD	28/09/2021	ERA 16 - Extraction and Screening	5,000t to 100,000t	Lot 1/RP749518
<a href="#">EPPR00210313</a>	Ronald Reichardt	14/01/2009	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 2/CWL2641, Lot 6/CWL2643
<a href="#">EPPR00321013</a>	Sam Lizzio	14/01/2009	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 250/NR1908
<a href="#">EPPR00442013</a>	Sea Haven Lifestyle Pty Ltd	14/01/2009	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 1 /RP863474 & Lot 134/RP893474, Lot46/SP125424
<a href="#">EPPR00774013</a>	SILKWOOD SANDS PTY LTD	24/08/2011	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 2/RP716696 & Lot 49/NR1282
<a href="#">EPPR00240813</a>	Tully Sugar Limited	14/01/2009	ERA 16 - Extraction and Screening	1,000t to 10,000t	Lot 3/RP707118
<a href="#">EPPR00416513</a>	William George Jenkins	14/01/2009	ERA 16 - Extraction and Screening	1,000t to 10,000t	L1RP744846, 85/RP908586
<a href="#">EPSX02521114</a>	William George Jenkins	24/09/2014	ERA 16 - Extraction and Screening	5,000t to 100,000t	3RP746179
<a href="#">EPPR01428213</a>	Cassowary Coast Regional Council	14/06/2023	ERA 16 - Extraction and Screening & ERA 60 - Waste Disposal	5,000t to 100,000t	L2RP734667 & Various others
<a href="#">EPPR00798713</a>	QUEENSLAND SUGAR LIMITED	7/10/2011	ERA 50 - Mineral and bulk material handling	>100t/Day	Lot 252/NR4407

**FIGURE 25 - EPA 15, 16, 28 & 50 LICENCES FOR CASSOWARY COAST**

There are three rateable assessments with a licence to extract 5,000t to 100,000t. The remaining rateable assessments have licence for dredging 1,000t to 10,000t. Within their current categories, the current levied paid are comparable to other Councils Minimum Rates. Also see Section 9.3.1 for comparison with the Primary Production Sector.

Description	CID % Δ	CID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Current Levy	ucv % Δ	Av Rates & Levies	Median Rates &
Extractive A	0.0%	2.7817	139%	0.0%	\$1,227	100%	0%	8	\$56,940	-6%	\$7,515	\$6,482
Extractive B	0.0%	2.7817	139%	0%	\$1,227	100%	0%	3	\$44,668	9%	\$15,673	\$20,147
<b>Total for Differential Categories shown</b>							<b>0%</b>	<b>11</b>	<b>\$101,608</b>			

**FIGURE 26 - ASSESSMENTS THAT HAVE AN EPA LICENSE.**

There is an opportunity to create a new category for the extractive industry. There are 15 Councils that have rating categories for extractive industries with 5,000-to-

100,000-ton licences. The Minimum Rates in 2022/23 varied from \$627 to \$23,816. The RID's vary up to 13.7914 at Western Downs.

Council Short	Differential General Rates Categories	Rate in Dollar	Minimum General Rate - \$	Variation RID
Lockyer Valley	Extractive & Mining >= 5,001 & <= 100,000 tonne	4.0000	\$23,816	
Scenic Rim	18 Extractive 5,000-100,000 Tonnes	1.1588	\$21,342	
Barcaldine	Extractive Industry B	1.6360	\$18,125	
Central Highlands	64. Extractive Industries Quarries > 5000 tonnes but < 100,000 tonnes	4.5379	\$15,201	
Isaac	Category 45 - Quarries (< 100,000)	0.4007	\$13,734	151%
Western Downs	Extractive Industry - 5,000 tonnes to 100,000 tonnes	13.7914	\$11,698	
Richmond	Extractive (5,000 tonnes to 100,000 tonnes)	1.7851	\$11,325	
North Burnett	Extractive Industry 5,000 -100,000 tonnes	4.4432	\$9,709	678%
Goondiwindi	Quarry - 5,000t to 100,000t	6.9500	\$6,600	
Flinders	Extractive Industry 5,000 - 100,000 Tonnes	0.7680	\$5,994	112%
Barcoo	Category 21 - Extractive 5,001 - 100,000 tonnes	0.0085	\$5,775	
Carpentaria	Quarry 5,000 – 100,000 Tonnes	4.0046	\$5,678	
Tablelands	I2 All land used or capable of being used, for licensed extractive industry	2.1465	\$2,880	277%
Balonne	Category 26 - Extractive Industry >5,000 & <100,000 tonnes	1.8800	\$2,830	
Mareeba	Gen Rate Cat I2 Ext Industry 5,001-100,000 tonne	0.1470	\$627	37%
<b>Average</b>			<b>\$9,858</b>	

**FIGURE 27 - RID AND MINIMUM RATES OTHER COUNCILS, EXTRACTIVE CATEGORIES**

## 8.2.3 Tourism and Major Shops

### 8.2.3.1 Accommodation / Tourism

Some Councils categorise separately accommodation providers based on the number of rooms and differing minimum rates. The minimum rate averages around \$1.00 per room per night.

Cassowary Coast has separate categories for Island Resorts. The 65 hotels, motels, caravan parks and marina assessments are included in the commercial category. The median levy is \$7,917, although utility charges make the total levy much higher.

Council Short	Differential General Rates Categories	Rate in Dollar	Minimum General	Av No.	Min/Av No./day
Cassowary Coast	Island Resorts – A	4.3511	\$1,757		
Cassowary Coast	Island Resorts – B	2.1756	\$1,757		
Central Highlands	Public Accommodation Facilities 25-40 rooms, units or sites - Emerald	5.0074	\$2,890	33	\$0.24
Central Highlands	Public Accommodation Facilities 41-60 rooms, units or sites - Emerald	43.3130	\$5,782	51	\$0.31
Central Highlands	Public Accommodation Facilities 61-80 rooms, units or sites - Emerald	4.4177	\$11,564	71	\$0.45
Central Highlands	Public Accommodation Facilities >80 rooms, units or sites - Emerald	4.2833	\$28,366	80	\$0.97
Livingstone	Major tourism/accommodation facilities	2.5650	\$164,337		
Moreton Bay	General Rate - M30 - Motel = 30 rooms	0.7126	\$11,880	30	\$1.08
Moreton Bay	General Rate - M50 - Motel = 50 rooms	0.7126	\$19,800	50	\$1.08
Scenic Rim	Accommodation Provider 36-50 Units/Rooms	1.2406	\$23,630	43	\$1.51
Scenic Rim	Accommodation Provider 7-35 Units/Rooms	1.0396	\$3,319	21	\$0.43
Scenic Rim	Accommodation Provider > 50 Units/Rooms	1.6595	\$30,169	50	\$1.65
Tablelands	Public Accommodation (greater 4 rooms or less)	1.6008	\$1,387	4	\$0.95
Whitsunday	Island Resort A <100	3.5280	\$27,500	51	\$1.49
Whitsunday	Island Resort B 101-250	2.8852	\$44,500	176	\$0.69
Whitsunday	Island Resort C 251-600	2.7030	\$110,000	426	\$0.71
Whitsunday	Island Resort D 600+	6.1994	\$660,000	601	\$3.01
<b>Average</b>					<b>\$1.04</b>

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Assess	Max Levy	Current Median	Current Levy	ucv % Δ	Av Rates & Levies	Median Rates &
Commercial	2.2789	114%	\$1,840	150%	33%	416	\$45,578	\$2,837	\$1,617,271	5%	\$4,301	\$3,250
Commercial Vacant	1.7907	89%	\$1,564	127%	32%	28	\$7,252	\$2,185	\$80,771	6%	\$3,298	\$2,598
Major Shops	3.9881	199%	\$18,405	1500%	0%	7	\$73,780	\$39,881	\$322,637	3%	\$46,504	\$40,294
Island Resort A - Dunk Island	4.5578	227%	\$1,840	150%	0%	1	\$150,408	\$150,408	\$150,408	0%	\$150,821	\$150,821
Island Resort B - Bedarra & Hinchinbro	2.2789	114%	\$1,840	150%	0%	2	\$22,561	\$21,536	\$43,071	0%	\$21,949	\$21,949
Hotels, Motels, Caravan Parks, marina	2.2789	114%	\$1,840	150%	5%	65	\$82,041	\$7,520	\$845,914	16%	\$13,427	\$7,933
<b>Total for Differential Categories shown</b>					<b>29%</b>	<b>519</b>			<b>\$3,060,072</b>			

**FIGURE 28 - ACCOMMODATION TYPE FACILITIES**



### 8.2.3.2 Major Shopping Centres

Many Councils categorise separately major shopping complexes. These facilities may incorporate a main tenant and can also include other shops. The comparative data from 2022/23, shows that Cassowary Coast's Major Shopping Centre category has an RID of 199% and Minimum Rate of 1,500% of the Residential 1 RID.

Council Short	Differential General Rates Categories	Rate in Dollar	Minimum General	Variation RID	Variation Min
Burdekin	RatCatA - Residential	1.9490	\$1,134	100%	100%
Burdekin	RatCatB1 - Shopping Centre	2.9900	\$35,965	153%	3172%
Burdekin	RatCatB2 - Shopping Complex	2.5110	\$10,000	129%	882%
Cairns	Residential A	0.5452	\$968	100%	100%
Cairns	Commercial B >34,999m2	4.8646	\$1,247,512	892%	128849%
Cairns	Commercial G 20,000 to 35,000m2	3.4933	\$525,189	641%	54244%
Cassowary Coast	Residential 1 - RV <\$85,000	1.9130	\$1,171	100%	100%
Cassowary Coast	Major Shopping Centre	3.8072	\$17,570	199%	1500%
Hinchinbrook	Residential A (Value \$0-\$19,999) (Capped at 10%)	1.6493	\$1,069	100%	100%
Hinchinbrook	Drive-In Shopping Centre	2.3770	\$16,329	144%	1528%
Tablelands	A1 From \$0 to \$69,000	1.6735	\$979	100%	100%
Tablelands	Major Drive-in Shop or Shopping Centre > \$1,000,000	1.8877	\$18,551	113%	1895%
Whitsunday	Commercial Shopping Centres A (<1500m2)	1.3303	\$3,000	95%	288%
Whitsunday	Commercial Shopping Centres B (1500-8000m2)	2.9718	\$19,500	213%	1875%
Whitsunday	Commercial Shopping Centres C (8000m2 +)	2.0701	\$108,000	148%	10385%
Whitsunday	Residential Owner Occupied 1	1.3961	\$1,040	100%	100%
<b>Average</b>				208%	12826%

**FIGURE 29 - RID, MINIMUM RATES AND COMPARISON WITH RESIDENTIAL RATES**

### 8.2.3.3 Summary Tourism, Major Shops

Separating the accommodation properties will allow for a flexibility with rating when the next valuation occurs. In the previous valuation, these properties increased by 16%, while other commercial properties only increased by 5%. This would have resulted in larger increases for Accommodation properties and decreases for some commercial properties. There have also been larger increases for major shops to increase their RID to be 210% of the residential RID.

Description	RID New	Compare CID %	Min New	Compare Min %	% Min	No. Assess	Max Levy	Median Levy	ucv % Δ	Av Rates & Levies	Median Rates & Levies
Commercial	2.4384	117%	\$1,840	150%	31%	416	\$48,769	\$3,036	5%	\$4,531	\$3,449
Hotels, Motels, Caravan Parks, marina	2.4384	117%	\$1,840	150%	5%	65	\$87,784	\$8,047	16%	\$14,332	\$8,460
Commercial Vacant	1.9698	95%	\$1,690	138%	32%	28	\$7,978	\$2,403	6%	\$3,576	\$2,816
Major Shops	4.5848	220%	\$20,246	1650%	0%	7	\$84,820	\$45,848	3%	\$53,401	\$46,261
Island Resort A - Dunk Island	4.7857	230%	\$1,840	150%	0%	1	\$157,928	\$157,928	0%	\$158,341	\$158,341
Island Resort B - Bedarra & Hinchinbrook	2.4384	117%	\$1,840	150%	0%	2	\$24,140	\$23,043	0%	\$23,456	\$23,456
<b>Total for Differential Categories shown</b>					<b>28%</b>	<b>519</b>					

Description	RID New	Compare CID %	Min New	Compare Min %	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy 24-25	Rate & Levy %Δ	RID ucv / Rate & Levies
Commercial	2.4384	117%	\$1,840	150%	\$3,190	\$230	\$199	\$1,884,847	\$102,424	5.7%	2.84
Hotels, Motels, Caravan Parks, marina	2.4384	117%	\$1,840	150%	\$5,743	\$905	\$526	\$931,578	\$59,859	6.9%	2.51
Commercial Vacant	1.9698	95%	\$1,690	138%	\$725	\$279	\$218	\$100,135	\$8,248	9.0%	2.35
Major Shops	4.5848	220%	\$20,246	1650%	\$11,040	\$6,897	\$5,968	\$373,805	\$48,389	14.9%	4.62
Island Resort A - Dunk Island	4.7857	230%	\$1,840	150%	\$7,520	\$7,520	\$7,520	\$158,341	\$7,536	5.0%	4.80
Island Resort B - Bedarra & Hinchinbrook	2.4384	117%	\$1,840	150%	\$1,579	\$1,507	\$1,507	\$46,912	\$3,047	6.9%	2.48
<b>Total for Differential Categories shown</b>								<b>\$3,495,619</b>	<b>\$229,504</b>	<b>7.0%</b>	<b>2.89</b>

**FIGURE 30 - POTENTIAL 2024/25 RATING CATEGORIES, RIDS AND MINIMUM RATES.**

**Recommendation 6 – That Council consider separating Accommodation assessments from Commercial Assessments, maintain the minimum rate at 150% of the residential <\$85k and over the term of Council increase for the major shops RID to be 230% the same as Island Resort A.**

## 8.2.4 Transformers, Harbour Industries, Sugar Mills

Some Councils categorise transformer and energy production as separate categories. Currently these assessments are rated in the commercial category. The electricity generation map shows that there are currently no additional energy generation opportunities in the Council Area, apart from the existing Sugar Mills.

Many of the transformer properties are in low value rural areas, resulting in almost 90% of properties being on the minimum rate. It is proposed to increase the RID towards to Rural RID to move more properties off the minimum rate.

There are larger increases for Harbour Industries and Sugar Mills as the Infrastructure and Environmental levies for the three assessments does not match the impact that these operations have on council's services.

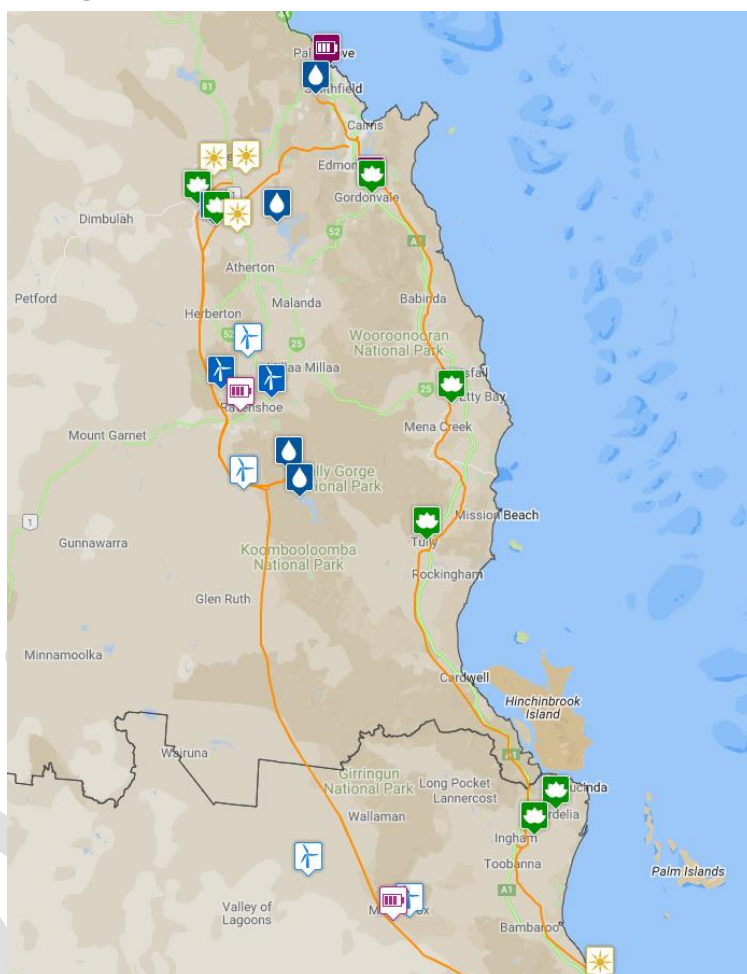


FIGURE 31 - ELECTRICITY GENERATION MAP QLD<sup>8</sup>

Description	RID New	Compare CID %	Min New	Compare Min %	% Min	No. Assess	Max Levy	Median Levy	ucv % Δ	Av Rates & Levies	Median Rates & Levies
Transformers	2.5068	120%	\$1,914	156%	81%	27	\$12,033	\$1,914	14%	\$2,981	\$2,327
Harbour Industries A	12.5112	600%	\$2,024	165%	0%	1	\$150,135	\$150,135	0%	\$150,547	\$150,547
Harbour Industries B	6.2556	300%	\$1,914	156%		0	\$0	\$0			\$0
Sugar Mills	17.7142	850%	\$198,321	16163%	0%	2	\$256,856	\$230,285	0%	\$230,697	\$230,697
<b>Total for Differential Categories shown</b>											
					<b>73%</b>	<b>30</b>					
Description	RID New	Compare CID %	Min New	Compare Min %	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy \$ Δ 24-25	Rate & Levy % Δ	RID ucv / Rate & Levies
Transformers	2.5068	120%	\$1,914	156%	\$1,094	\$152	\$74	\$80,479	\$4,531	6.0%	4.723
Harbour Industries A	12.5112	600%	\$2,024	165%	\$13,400	\$13,400	\$13,400	\$150,547	\$13,416	9.8%	12.55
Harbour Industries B	6.2556	300%	\$1,914	156%	\$0		\$0	\$0	\$0	0.0%	
Sugar Mills	17.7142	850%	\$198,321	16163%	\$25,546	\$19,283	\$19,283	\$461,395	\$38,598	9.1%	17.75
<b>Total for Differential Categories shown</b>											
								<b>\$692,422</b>	<b>\$56,546</b>	<b>8.9%</b>	<b>12.58</b>

FIGURE 32 – TRANSFORMER TYPE FACILITIES

**Recommendation 7 – That Council consider creating a new category for Transformer assessments and increases for Harbour Industries A to 300% and sugar mills 850% of the base rate.**

<sup>8</sup> [Power plants map of Queensland \(epw.qld.gov.au\)](http://epw.qld.gov.au)

## 8.2.5 Commercial and Industrial

The 2016/17 report has the commercial RID at 125% of the Residential Rate, it is now 114%, due to residential land increasing by 15% in the most recent revaluation and the Commercial land only increasing by 9%.

If the commercial rate were again increased to be 125% of the residential RID, the median increase would be \$289. If industrial land were also increased to 125%, the median increase would be \$629.

It is proposed that the Minimum Rate for commercial and industrial land be maintained at 150% of the Residential <\$85k minimum rate.

Description	Current (RID)	Compare 24 RID or	Min Current	Compare 24 Min %	% Min	No. Assess	Current Levy	ucv % Δ	PA Environ Levy	PA Trainf Levy	Av Rates & Levies	Median Rates &
Commercial	2.2789	114%	\$1,840	150%	32%	508	\$2,528,414	9%	\$120,396	\$81,280	\$5,469	\$3,369
Industrial	2.0892	104%	\$1,840	150%	23%	276	\$1,103,250	5%	\$65,412	\$44,160	\$4,470	\$3,617
Commercial Vacant	1.7907	89%	\$1,564	127%	21%	28	\$80,771	6%	\$6,636	\$4,480	\$4,080	\$3,219
Industrial Vacant	1.7907	89%	\$1,564	127%	36%	28	\$78,306	12%	\$6,636	\$4,480	\$3,719	\$3,253
Special Uses	1.8231	91%	\$1,840	150%	36%	44	\$154,097	12%	\$10,428	\$7,040	\$3,966	\$2,654
Major Shops	3.9881	199%	\$18,405	1500%	0%	7	\$322,637	3%	\$1,659	\$1,120	\$47,364	\$41,036
Island Resort A - Dunk	4.5578	227%	\$1,840	150%	0%	1	\$150,408	0%	\$237	\$160	\$153,663	\$153,663
Island Resort B - Bedar	2.2789	114%	\$1,840	150%	0%	2	\$43,071	0%	\$474	\$320	\$22,342	\$22,342
Harbour Industries A	11.3945	569%	\$1,840	150%	0%	1	\$136,735	0%	\$237	\$160	\$139,730	\$139,730
Harbour Industries B	5.6973	284%	\$1,840	150%	0%	0	\$0		\$0	\$0	\$0	\$0
Sugar Mills	15.9524	796%	\$190,693	15541%	50%	2	\$422,002	0%	\$474	\$320	\$215,407	\$215,407
<b>Total for Differential Categories shown</b>					<b>29%</b>	<b>897</b>	<b>\$5,019,691</b>		<b>\$212,589</b>	<b>\$143,520</b>		

Description	CID % Δ	CID New	Compare CID %	Min % Δ	Min New	Compare Min %	% Min	No. Assess	Max +\$ Δ	Av \$ Δ	Median \$ Δ	Levy \$ Δ	ucv % Δ	Av Rates & Levies	Median Rates &
Residential <\$85k	0.0%	2.0039	100%	0.0%	\$1,227	100%	70%	3,824	\$0	-\$0	\$0	-\$6	15%	\$1,689	\$1,624
NPPR Res <\$85k	5.0%	2.2093	110%	5.0%	\$1,352	110%	71%	2,419	\$88	\$67	\$64	\$163,043	12%	\$1,818	\$1,749
Commercial	9.9%	2.5048	125%	0.0%	\$1,840	150%	30%	508	\$8,133	\$437	\$289	\$221,828	9%	\$5,811	\$3,603
Industrial	19.9%	2.5048	125%	0.0%	\$1,840	150%	16%	276	\$3,740	\$724	\$629	\$199,927	5%	\$5,119	\$4,186
<b>Total for Differential Categories shown</b>							<b>65%</b>	<b>7,027</b>				<b>\$584,791</b>			

**FIGURE 33 - INCREASE COMMERCIAL AND INDUSTRY TO 125% OF RESIDENTIAL**

**Recommendation 8 – That over the term of Council increase the Industrial RID category towards the Commercial RID and that the minimum rate for the two categories remains at 150% of Residential <\$85k.**

## 8.2.6 Summary

In summary, for the 2024/25 fiscal year, it is proposed that the increase for commercial and industrial assessments will be 8.0%.

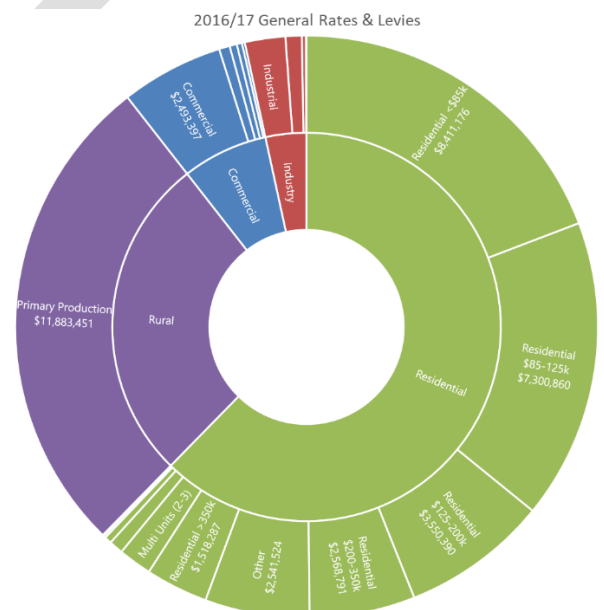
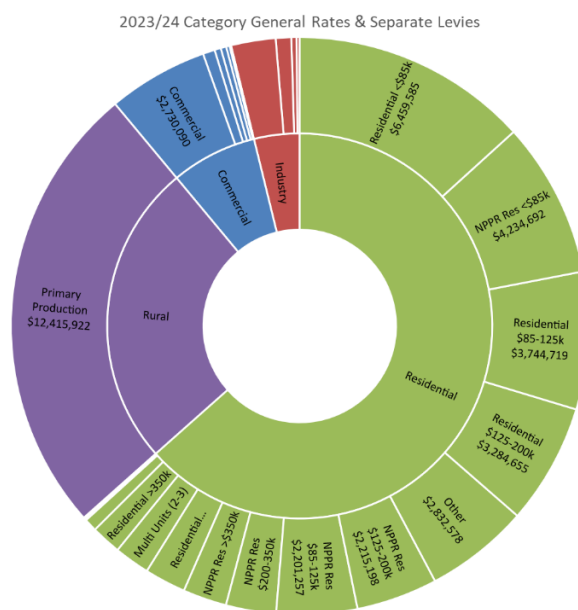
Description	RID New	Min New	% Min	No. Assess	Max Levy	Median Levy	New Levy	24-25 Environ	24-25 TraInf Levy	Av Rates & Levies	Median Rates & Levies
Aquaculture	3.2500	\$2,454	0%	20	\$29,575	\$6,541	\$175,305	\$4,930	\$3,328	\$9,178	\$6,954
Commercial	2.4384	\$1,840	31%	416	\$48,769	\$3,036	\$1,713,089	\$102,536	\$69,222	\$4,531	\$3,449
Hotels, Motels, Caravan Parks, marina	2.4384	\$1,840	5%	65	\$87,784	\$8,047	\$904,741	\$16,021	\$10,816	\$14,332	\$8,460
Transformers	2.5068	\$1,840	78%	27	\$12,033	\$1,840	\$67,744	\$6,655	\$4,493	\$2,922	\$2,253
Extractive A	3.2500	\$2,454	0%	8	\$14,300	\$7,109	\$66,528	\$1,972	\$1,331	\$8,729	\$7,522
Extractive B	3.2500	\$2,454	0%	4	\$25,025	\$14,259	\$56,176	\$986	\$666	\$14,457	\$14,672
Industrial	2.2933	\$1,840	19%	274	\$20,640	\$3,469	\$1,195,009	\$67,536	\$45,594	\$4,774	\$3,881
Commercial Vacant	1.9698	\$1,690	32%	28	\$7,978	\$2,403	\$88,575	\$6,901	\$4,659	\$3,576	\$2,816
Industrial Vacant	1.9698	\$1,690	36%	28	\$9,258	\$2,649	\$85,833	\$6,901	\$4,659	\$3,478	\$3,062
Major Shops	4.5848	\$20,246	0%	7	\$84,820	\$45,848	\$370,914	\$1,725	\$1,165	\$53,401	\$46,261
Island Resort A - Dunk Island	4.7857	\$1,840	0%	1	\$157,928	\$157,928	\$157,928	\$246	\$166	\$158,341	\$158,341
Island Resort B - Bedarra & Hinchinbr	2.4384	\$1,840	0%	2	\$24,140	\$23,043	\$46,086	\$493	\$333	\$23,456	\$23,456
Harbour Industries A	12.5112	\$2,024	0%	1	\$150,135	\$150,135	\$150,135	\$246	\$166	\$150,547	\$150,547
Harbour Industries B	6.2556	\$1,840		0	\$0	\$0	\$0	\$0	\$0		\$0
Sugar Mills	17.7142	\$198,321	0%	2	\$256,856	\$230,285	\$460,569	\$493	\$333	\$230,697	\$230,697
<b>Total for Differential Categories shown</b>			<b>26%</b>	<b>883</b>			<b>\$5,538,632</b>	<b>\$217,642</b>	<b>\$146,931</b>		
Description	RID New	Compare CID %	Min New	Compare Min %	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-	Rate & Levy Δ 24-25	Rate & Levy %Δ	RID uc/v/ Rate & Levies
Aquaculture	3.2500	156%	\$2,454	200%	\$4,262	\$1,263	\$943	\$183,563	\$25,580	16.2%	3.40
Commercial	2.4384	117%	\$1,840	150%	\$3,190	\$230	\$199	\$1,884,847	\$102,424	5.7%	2.84
Hotels, Motels, Caravan Parks, marina	2.4384	117%	\$1,840	150%	\$5,743	\$905	\$526	\$931,578	\$59,859	6.9%	2.51
Transformers	2.5068	120%	\$1,840	150%	\$1,094	\$93	\$0	\$78,892	\$2,944	3.9%	4.63
Extractive A	3.2500	156%	\$2,454	200%	\$2,061	\$1,198	\$1,025	\$69,831	\$9,714	16.2%	3.41
Extractive B	3.2500	156%	\$2,454	200%	\$3,606	\$2,417	\$2,635	\$57,828	\$9,732	20.2%	3.35
Industrial	2.2933	110%	\$1,840	150%	\$1,837	\$354	\$309	\$1,308,139	\$101,450	8.4%	2.58
Commercial Vacant	1.9698	95%	\$1,690	138%	\$725	\$279	\$218	\$100,135	\$8,248	9.0%	2.35
Industrial Vacant	1.9698	95%	\$1,690	138%	\$842	\$269	\$241	\$97,393	\$7,971	8.9%	2.49
Major Shops	4.5848	220%	\$20,246	1650%	\$11,040	\$6,897	\$5,968	\$373,805	\$48,389	14.9%	4.62
Island Resort A - Dunk Island	4.7857	230%	\$1,840	150%	\$7,520	\$7,520	\$7,520	\$158,341	\$7,536	5.0%	4.80
Island Resort B - Bedarra & Hinchinbr	2.4384	117%	\$1,840	150%	\$1,579	\$1,507	\$1,507	\$46,912	\$3,047	6.9%	2.48
Harbour Industries A	12.5112	600%	\$2,024	165%	\$13,400	\$13,400	\$13,400	\$150,547	\$13,416	9.8%	12.55
Harbour Industries B	6.2556	300%	\$1,840	150%	\$0	\$0	\$0	\$0	\$0	0.0%	
Sugar Mills	17.7142	850%	\$198,321	16163%	\$25,546	\$19,283	\$19,283	\$461,395	\$38,598	9.1%	17.75
<b>Total for Differential Categories shown</b>								<b>\$5,903,205</b>	<b>\$438,908</b>	<b>8.0%</b>	<b>3.11</b>

## 9 Primary Production & Other

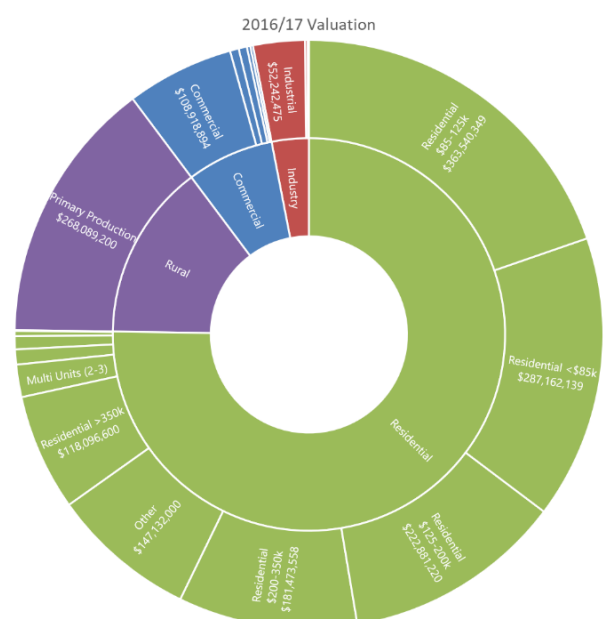
### 9.1 Review Current Status

#### Rates, levies, and valuations 2016/17 to 2023/24

- Primary production rates & levies 16/17 was \$11.883M and in 23/24 was \$12.416M.
  - An overall 4.5% increase over 7 years or 0.6% increase per year.
  - Increases are from General rates 3.9% and Levies 20.3%.
- 2016/17, primary producers paid 27.1% of rates & levies (General Rates 29.5%).
  - Commercial and Industrial was 11.0% and General rates only 11.8%.
- 2023/24, primary producers paid 25.4% of rates & levies (General Rates 28.0%).
  - Commercial and Industrial is 11.06% and General rates only 11.85%.



- Primary Production category valuation
  - In 2016/17, the valuation was 14.53%.
  - In 2023/24 the valuation has increase to 20.18%.





## Previous Report

The 2016/17 Rating Strategy Review suggested that:

- (1) Rural RID (was 3.93) should move towards the Commercial/ Industrial RID (was 2.52) and
- (2) the Rates levy from this Category be initially reduced to 27.19% with a target of 25% of the total general rates.

The Primary Production RID (2.7817) has been reduced from 156% (2016/17) of the commercial RID (2.2789) to 122% (2023/24), in part due to the valuation increases for the primary production category. Valuation changes for Industrial land has also reduced the RID to 92% of the commercial rate. New categories created for vacant land, with lower RID than non-vacant land. The committee was concerned that although there has been differing valuation increases for differing Primary Production Land, splits did not occur with this category.

The 2023/24 levy of \$11.983M is 27.97% of the General Rate. As stated in Section 4.2, separate charges have increased by more than 20%. The Primary Producers category levy is 25.43% of the combined General Rates and Separate Charges.

Description	Current (RID)	Compare 24 RID %	Min Current	Compare 24 Min %	% Min	No. Assess	Current Levy	ucv % Δ	PA Environ Levy	PA Trainf Levy	Av Rates & Levies	Median Rates &
Commercial	2.2789	100%	\$1,840	100%	32%	508	\$2,528,414	9%	\$120,396	\$81,280	\$5,374	\$3,314
Commercial Vacant	1.7907	79%	\$1,564	85%	32%	28	\$80,771	6%	\$6,636	\$4,480	\$3,282	\$2,582
Industrial	2.0892	92%	\$1,840	100%	23%	276	\$1,103,250	5%	\$65,412	\$44,160	\$4,394	\$3,557
Industrial Vacant	1.7907	79%	\$1,564	85%	36%	28	\$78,306	12%	\$6,636	\$4,480	\$3,194	\$2,806
Primary Production	2.7817	122%	\$1,227	67%	1%	1,318	\$11,893,073	11%	\$312,129	\$210,720	\$9,420	\$5,960
Other	1.4733	65%	\$1,840	100%	19%	850	\$2,495,365	16%	\$201,213	\$136,000	\$3,332	\$2,902
<b>Total for Differential Categories shown</b>					<b>64%</b>	<b>12,732</b>	<b>\$22,993,881</b>		<b>\$3,016,536</b>	<b>\$2,036,640</b>		

In 2011, the RIDs for Primary Production Land had become close and this supported the review of the time, which recommended to combine the primary production into one category, allowing the valuations to dictate the rates levy.

## 9.2 Issues

Burdekin and Hinchinbrook maintained their separate categories. The “Burdekin Annual RID” graph shows Grazing and Livestock RID dropping, which means that valuations have increased. Sugar Cane land has remained around the same value, with the increases to due to annual CPI rates increases. For Cassowary Coast it is likely that General Rates for Grazing Properties have risen, while other primary producers, their General Rates have probably fallen.

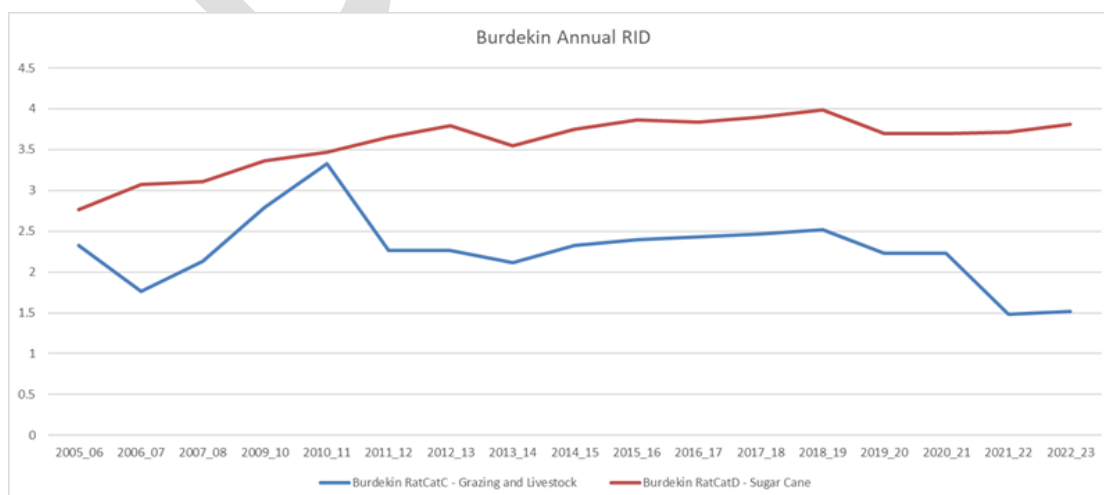


FIGURE 34 - BURDEKIN RATE IN DOLLAR (RID) FOR RURAL LAND 2005-06 TO 2022-23

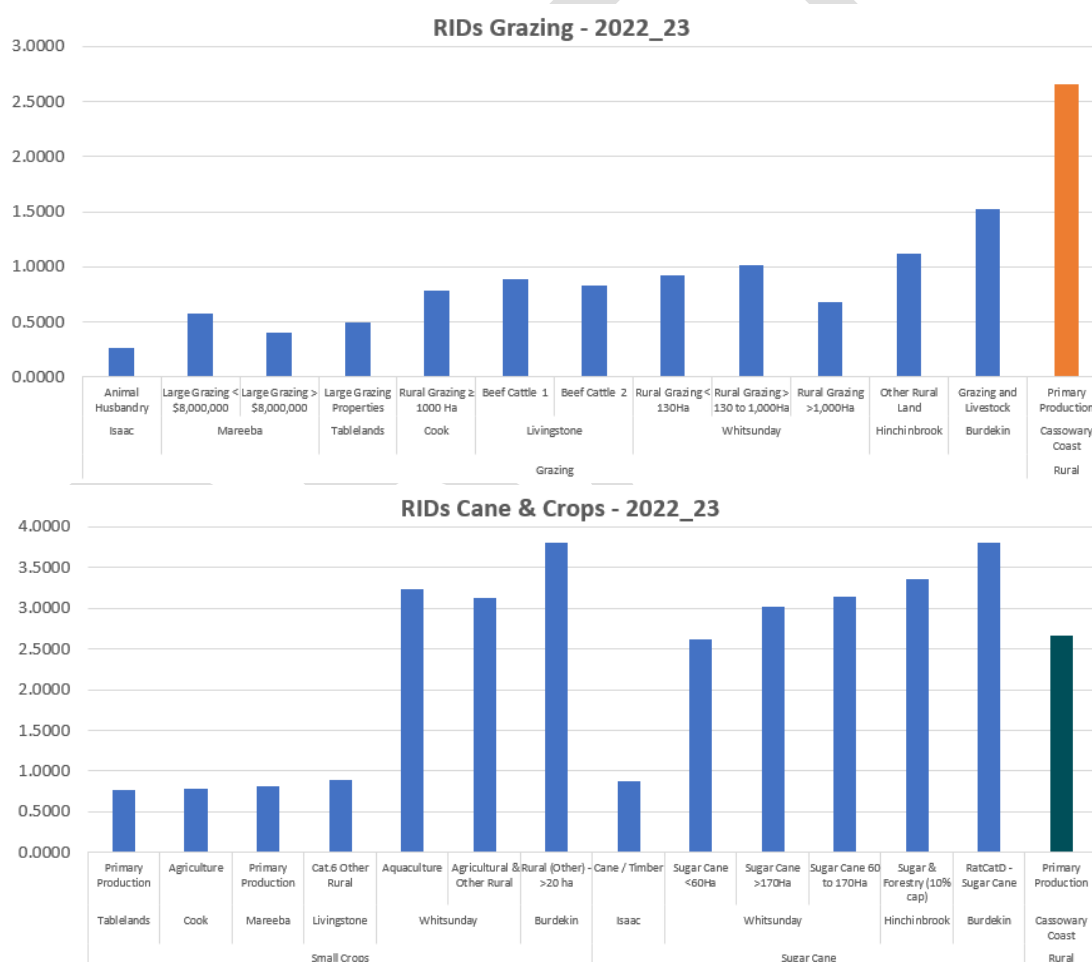
## Commodities Value

Section 6 detailed the value of commodities for Cassowary Coast in 2020/21. Livestock valued at \$13.8M and their levy in Figure 36 was \$2.15M or 15.6%. Broadacre (Sugar Cane) value \$165.2M and levy in Figure 36 was \$7.47M or 4.5%. Fruit & Nuts (Small Crops) value \$384.5M and levy in Figure 36 was \$2.5M or 0.7%. Total Commodities value was \$577.7M and levy in Figure 36 was \$12.4M or 2.1%. Figure 36 – Separate Differing types of Primary Producers

## Neighbouring Councils

Neighbouring Councils who have separate grazing rating categories, have been able to adjust the RID as property prices have risen to reduce the rating impacts on ratepayers. Cassowary Coast has all primary producers in the same category. The RID for grazing properties, is now much higher than neighbouring Councils.

Sugar cane and small crops/agricultural categories, neighbouring Councils RIDs are slightly higher than the Cassowary Coast RID. See Figure 35. Note: Figures are gross and do not include the differing discounts offered by Councils, see Figure 2.



**FIGURE 35 - COMPARISON OF RURAL CATEGORIES GROSS RID IN 2022/23**

## Rates Burden - Data provided by Jason Burzacott based on supplied QLD DAF papers and reports.

The rates burden on an average Livestock property is currently forecast to be around 30% of gross profit, which is unsustainable for the industry.

At a stocking rate of 2.5 AE/ha or 250 AE/100 ha property, this equates to an enterprise gross margin of \$22,375. Only variable costs are used in these gross margin analyses, fixed costs such as rates,

electricity, farm insurances etc are not reflected. When these other costs are also subtracted; it is likely that many beef producers will not currently be making a profit.

#### Roads Burden - Data provided by Jason Burzacott based on supplied QLD DAF papers and reports.

From the workings I have seen so far, the DAF data will show produce output for a CCRC grazing property per acre at between 230KG and 390KG and a high-end input of around 280Kg per acre. This of course directly relates with road usage. The transport burden of around an average 240 acre grazing property would be the same as a rural residential property **PLUS** 4 trucks a year.

At 15,000 KG produced per acre for a banana farm, the transport burden on the roads of a small **40-acre banana** farm would be equivalent to a grazing property of at least **1,500 acres**. More if the inputs are taken into consideration. This also does not consider the maintenance priority of a banana farm.

At 30,000 KG per acre for a cane farm, the transport burden on the roads for a small **150-acre cane farm not serviced** by rail siding would be equivalent to a grazing property of at least **11,000 acres**. Cane farms that are serviced by a rail siding, but the cane still needs to get to the sidings. Estimating, if on average, 1 cane farm in 20 is not serviced directly by a rail siding and allowing for the transport to the siding, I would suggest a small **150-acre cane** farm would be the transport burden equivalent to a **1000 acre grazing property**. Harvesting contractors' equipment and support maybe trucked or driven in. The mill produces mill mud, all trucked out of the mill, some farms spread this to reduce synthetic fertilizer inputs, recommended rate is 150,000 KG per Ha. The following table summarises the road impacts of the three primary production activities.

Primary production activity	farm output per acre KGs (DAF data)	% transport by road	farm output via road	% compared to bananas
Bananas	15,000	100%	15,000	100%
Sugar Cane	30,000	8%	2,280	15%
Grazing	390	100%	390	3%

**FINDING 11 – CASSOWARY COAST'S RATES FOR THE GRAZING SECTOR ARE MUCH HIGHER THAN THEIR COMMODITY VALUE AND NEIGHBOURING COUNCILS AND OTHER PRIMARY PRODUCERS HAVE A MUCH HIGHER IMPACT ON THE ROAD NETWORK.**

**Recommendation 9 – That the target for Primary Producer Categories General Rates and Separate Charges be 25% of the Total Levy.**

### 9.3 Opportunities

As indicated in the above tables, Councils may categorise separately the differing types of primary producers. If Council split primary producers into five categories: (1) Livestock only producers, (2) primary land use sugar cane and (3) small crops (e.g., commercial bananas), (4) Forestry and Logging and (5) Aquaculture. The highest current median levies are livestock sector \$6,815 (122% of sugar cane) and lowest is small crops \$5,146 (92% of sugar cane).

Description	Current (RID)	Compare 24 RID %	Min Current	% Min	No. Assess	Current Median	Current Levy	Median ucv	PA Environ	PA TraInf Levy	% Compare Sugar Cane2
Livestock	2.7817	139%	\$1,227	4%	203	\$6,815	\$2,068,063	\$245,000	\$48,111	\$32,480	122%
Sugar Cane	2.7817	139%	\$1,227	0%	807	\$5,563	\$7,153,652	\$200,000	\$191,022	\$128,960	100%
Small Crops	2.7817	139%	\$1,227	0%	269	\$5,146	\$2,362,622	\$185,000	\$63,753	\$43,040	92%
Forestry & Logging	2.7817	139%	\$1,227	0%	9	\$5,494	\$60,584	\$197,500	\$2,133	\$1,440	99%
Aquaculture	2.7817	139%	\$1,227	0%	20	\$5,598	\$150,043	\$201,250	\$4,740	\$3,200	101%
Extractive A	2.7817	139%	\$1,227	0%	8	\$6,085	\$56,940	\$218,750	\$1,896	\$1,280	109%
<b>Total for Differential Categories shown</b>				<b>1%</b>	<b>1,316</b>		<b>\$11,851,905</b>		<b>\$311,655</b>	<b>\$210,400</b>	

**FIGURE 36 – SEPARATE DIFFERING TYPES OF PRIMARY PRODUCERS**

## Median Valued Rural Land

The median value of properties within the potential categories of “Livestock,” “Sugar Cane,” “Small Crops” and “Other (Vacant),” shown in Figure 37. The median valued Aquaculture property is \$201,000, like a sugar cane property. The median valued sugar cane property levy is \$5,563, a livestock property levy is 22% more at \$6,815, a Small Crops or commercial bananas property levy is \$5,146 or 8% less.

Differential Description	Land Desc.	Area 2	m/ha	Next Charging Valuation	ucv % Δ	23/24 Levy	% Compare Sugar Cane
Other	Large Homesite Vacant (excl Ind & Comm)	101.273	ha	\$167,500	31%	\$2,468	-56%
Other	Large Homesite Vacant (excl Ind & Comm)	6.000	ha	\$167,500	20%	\$2,468	-56%
Other	Large Homesite Vacant (excl Ind & Comm)	11.370	ha	\$167,500	68%	\$2,468	-56%
Small Crops	Livestock Grazing – Breeding/Tropical Fruits	75.920	Ha	\$185,000	-6%	\$5,146	-8%
Small Crops	Tropical Fruits	45.013	ha	\$185,000	-1%	\$5,146	-8%
Small Crops	Tropical Fruits	22.075	ha	\$185,000	-4%	\$5,146	-8%
Sugar Cane	Sugar Cane	64.750	ha	\$200,000	13%	\$5,563	0%
Sugar Cane	Sugar Cane/Breeding & Fattening	56.633	ha	\$200,000	13%	\$5,563	0%
Sugar Cane	Sugar Cane/Coding not relevant	56.014	ha	\$200,000	14%	\$5,563	0%
Sugar Cane	Sugar Cane	36.824	ha	\$200,000	10%	\$5,563	0%
Sugar Cane	Sugar Cane	36.580	ha	\$200,000	4%	\$5,563	0%
Sugar Cane	Sugar Cane	35.643	ha	\$200,000	-2%	\$5,563	0%
Sugar Cane	Sugar Cane	29.934	ha	\$200,000	-4%	\$5,563	0%
Sugar Cane	Sugar Cane	25.188	ha	\$200,000	-4%	\$5,563	0%
Livestock	Livestock Grazing – Breeding and Fattening	58.700	Ha	\$245,000	2%	\$6,815	22%

FIGURE 37 - MEDIAN VALUE PROPERTIES AND LEVIES

### 9.3.1 Split Primary Production Categories

#### Option 1 –Livestock RID – 1.50

This option creates the four separated primary production categories. The Livestock Category RID becomes 1.50, which is around the RID of Burdekin. This is a reduction of 46%.

Calculating the RID for a category based on (Rates and Levies divided by valuation) for the Livestock category the calculation is 1.62. This is between Residential \$200-350k (1.46) and NPPR Res \$200k -\$350k (1.67).

There would be a 0.6% increase in rates and levies for Primary Production. The General Rates, Environment and Infrastructure levies would total \$12.45M or 24.2% of the proposed \$51.52M levy.

Description	RID % Δ	RID New	Min New	% Min	No. Assess	Max Levy	New Levy	Valuation	ucv % Δ	24-25 Environ	24-25 Trainf	RID ucv/ Rates	RID ucv/ Rate & Levies
Residential <\$85k	4.0%	2.0840	\$1,227	66%	3,824	\$1,751	\$5,010,868	\$202,518,644	15%	\$942,540	\$635,981	2.47	3.26
Residential \$200-350k	6.7%	1.2825	\$2,779	22%	323	\$4,425	\$1,063,580	\$82,225,159	24%	\$79,613	\$53,747	1.29	1.46
Residential >350k	7.3%	1.1829	\$4,489	10%	135	\$11,732	\$817,584	\$68,862,700	36%	\$33,275	\$22,464	1.19	1.27
NPPR Res \$200-350k	19.0%	1.5023	\$3,200	14%	372	\$5,183	\$1,444,890	\$95,796,861	21%	\$91,691	\$61,901	1.51	1.67
NPPR Res >\$350k	20.0%	1.3887	\$5,258	12%	178	\$20,136	\$1,346,395	\$96,530,000	35%	\$43,873	\$29,619	1.39	1.47
Livestock	-46.1%	1.5000	\$1,277	4%	203	\$54,000	\$1,117,306	\$74,346,500	12%	\$50,035	\$33,779	1.50	1.62
Sugar Cane	7.9%	3.0000	\$1,277	0%	807	\$195,001	\$7,715,024	\$257,022,700	11%	\$198,663	\$134,118	3.00	3.13
Small Crops	16.8%	3.2500	\$1,277	0%	269	\$81,250	\$2,760,105	\$84,925,000	11%	\$66,303	\$44,762	3.25	3.38
Forestry & Logging	16.8%	3.2500	\$1,277	0%	9	\$14,950	\$70,785	\$2,178,000	4%	\$2,218	\$1,498	3.25	3.42
Aquaculture	16.8%	3.2500	\$2,454	0%	20	\$29,575	\$175,305	\$5,394,000	7%	\$4,930	\$3,328	3.250	3.405
Description	RID New	Min New	Max Levy	Max -\$ Δ	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy %Δ	Av Rates & Levies	Median Rates & Levies	% Compare Sugar Cane	
Livestock	1.5000	\$1,277	\$54,000	-\$46,140	-\$100	-\$4,684	-\$3,140	\$1,201,121	-44.1%	\$5,917	\$4,088	64%	
Sugar Cane	3.0000	\$1,277	\$195,001	\$50	\$14,193	\$696	\$437	\$8,047,805	7.7%	\$9,972	\$6,413	100%	
Small Crops	3.2500	\$1,277	\$81,250	\$50	\$11,709	\$1,478	\$866	\$2,871,170	16.3%	\$10,673	\$6,425	100%	
Forestry & Logging	3.2500	\$1,277	\$14,950	\$562	\$2,154	\$1,133	\$925	\$74,501	16.1%	\$8,278	\$6,832	107%	
Aquaculture	3.2500	\$2,454	\$29,575	\$422	\$4,262	\$1,263	\$943	\$183,563	16.2%	\$9,178	\$6,954	108%	
Extractive A	3.2500	\$2,454	\$14,300	\$384	\$2,061	\$1,198	\$1,025	\$69,831	16.2%	\$8,729	\$7,522	117%	
Total for Differential Categories shown								\$12,447,990	0.6%				
Total								\$51,521,850	24.2%				

## Option 2 – Livestock RID – 2.0840

This option reduces the Livestock Category by 24% with the RID being 2.0840, (or Residential <\$85k RID). The average (\$8,048) and median (\$5,519) levy paid by a Livestock property is less than the other Primary Production categories.

There would be a 4.1% increase in rates and levies for Primary Production. The General Rates, Environment and Infrastructure levies would total \$12.81M or 24.8% of the proposed \$51.95M levy.

Description	RID New	Min New	Max Levy	Max -\$ Δ	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy %Δ	Av Rates & Levies	Median Rates & Levies	% Compare Sugar Cane
Livestock	2.0840	\$1,277	\$75,024	-\$25,116	-\$100	-\$2,552	-\$1,709	\$1,633,786	-24.0%	\$8,048	\$5,519	86%
Sugar Cane	3.0000	\$1,277	\$195,001	\$50	\$14,193	\$696	\$437	\$8,047,805	7.7%	\$9,972	\$6,413	100%
Small Crops	3.2500	\$1,277	\$81,250	\$50	\$11,709	\$1,478	\$866	\$2,871,170	16.3%	\$10,673	\$6,425	100%
Forestry & Logging	3.2500	\$1,277	\$14,950	\$562	\$2,154	\$1,133	\$925	\$74,501	16.1%	\$8,278	\$6,832	107%
Aquaculture	3.2500	\$2,454	\$29,575	\$422	\$4,262	\$1,263	\$943	\$183,563	16.2%	\$9,178	\$6,954	108%
Extractive A	3.2500	\$2,454	\$14,300	\$384	\$2,061	\$1,198	\$1,025	\$69,831	16.2%	\$8,729	\$7,522	117%
Total for Differential Categories shown								\$12,880,655	4.1%			
Total								\$51,954,515	24.8%			

## Option 3 – Primary Production 25% of Levy

This option increases non-livestock primary production categories to meet the target 25% of total rates and levies.

There would be a 5.3% increase in rates and levies for Primary Production. The General Rates, Environment and Infrastructure levies would total \$13.02M or 25.0% of the proposed \$52.10M levy.

Description	RID New	Min New	Max Levy	Max -\$ Δ	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy %Δ	Av Rates & Levies	Median Rates & Levies	% Compare Sugar Cane
Livestock	2.0840	\$1,277	\$75,024	-\$25,116	-\$100	-\$2,552	-\$1,709	\$1,633,786	-24.0%	\$8,048	\$5,519	85%
Sugar Cane	3.0417	\$1,277	\$197,713	\$50	\$16,905	\$829	\$520	\$8,155,036	9.1%	\$10,105	\$6,496	100%
Small Crops	3.2917	\$1,277	\$82,293	\$50	\$12,752	\$1,609	\$944	\$2,906,589	17.7%	\$10,805	\$6,503	100%
Forestry & Logging	3.2917	\$1,277	\$15,142	\$612	\$2,346	\$1,234	\$1,007	\$75,410	17.5%	\$8,379	\$6,914	106%
Aquaculture	3.2917	\$2,454	\$29,955	\$459	\$4,642	\$1,376	\$1,027	\$185,813	17.6%	\$9,291	\$7,037	108%
Extractive A	3.2917	\$2,454	\$14,484	\$418	\$2,244	\$1,305	\$1,116	\$70,685	17.6%	\$8,836	\$7,614	117%
Total for Differential Categories shown								\$13,027,319	5.3%			
Total								\$52,101,179	25.0%			

## Option 4 – Livestock category reduced over 4 years

Reducing the Livestock Median Levy to be \$6,300 (99% of Sugar Cane Median Levy) in year 1, the other categories increases are 15% to meet the 25.0% target.

Description	RID New	Min New	Max Levy	Max -\$ Δ	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy %Δ	Av Rates & Levies	Median Rates & Levies	% Compare Sugar Cane
Livestock	2.4029	\$1,277	\$86,505	-\$13,635	-\$100	-\$1,387	-\$928	\$1,870,386	-13.0%	\$9,214	\$6,300	99%
Sugar Cane	2.9722	\$1,277	\$193,193	\$50	\$12,385	\$607	\$381	\$7,976,317	6.7%	\$9,884	\$6,357	100%
Small Crops	3.2222	\$1,277	\$80,555	\$50	\$11,013	\$1,390	\$815	\$2,847,558	15.3%	\$10,586	\$6,374	100%
Forestry & Logging	3.2222	\$1,277	\$14,822	\$529	\$2,026	\$1,066	\$870	\$73,895	15.2%	\$8,211	\$6,777	107%
Aquaculture	3.2222	\$2,454	\$29,322	\$396	\$4,009	\$1,188	\$887	\$182,062	15.2%	\$9,103	\$6,898	108%
Extractive A	3.2222	\$2,454	\$14,178	\$361	\$1,938	\$1,127	\$964	\$69,261	15.2%	\$8,658	\$7,461	117%
Total for Differential Categories shown								\$13,019,479	5.2%			
Total								\$52,093,339	25.0%			

**Recommendation 10 – That the Primary Producer Categories split into five categories. The Sugar Cane Category Median Levy be the base, the Livestock Category Median Levy reduce from current 122% to 85% of the base.**



### 9.3.2 “Other Category

There are 850 assessments in the “Other” category, defined as properties greater than 5Ha, that are not primary producers.

The RID for “Other” is (1.4733) is 53% of Primary Production (2.7817). It is 73% of Residential <\$85k and 98% of Residential \$85k-125k (1.5029).

#### Option 1 – Increase to match Residential \$85k-125k

Increasing the RID of “Other” by 8.5% to be the same as Residential \$85k-125k RID. The median increase for properties would be \$212 per year and the maximum increase would be \$2,746.

Description	RID % Δ	RID New	Min % Δ	Min New	% Min	No. Assess	Max Levy	Median Levy	ucv % Δ	24-25 Environ	24-25 Trainf Levy	Av Rates & Levies	Median Rates &
Residential \$85-125k	6.3%	1.5981		\$1,771	72%	1,769	\$1,982	\$1,771	22%	\$435,037	\$294,029	\$2,213	\$2,184
NPPR Res \$85-125k	15.0%	1.8148		\$1,949	65%	997	\$2,250	\$1,949	14%	\$245,741	\$165,901	\$2,422	\$2,362
Multi Units (2-3)	6.3%	1.5981	4.0%	\$1,915	84%	387	\$14,702	\$1,915	19%	\$95,388	\$64,397	\$2,613	\$2,328
Other	8.5%	1.5981	4.0%	\$1,914	16%	850	\$35,158	\$2,717	16%	\$209,262	\$141,440	\$3,582	\$3,130
Primary Production	4.0%	2.8929	4.0%	\$1,277		0	\$0	\$0		\$0	\$0		\$0

Description	RID % Δ	RID New	Compare CID %	Min New	Compare Min %	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy \$ Δ 24	Rate & Levy % Δ	RID UCV/ Rates	RID UCV/ Rate &
Residential \$85-125k	6.3%	1.5981	77%	\$1,771	144%	\$118	\$80	\$68	\$3,913,971	\$169,252	4.5%	1.76	2.17
Residential \$125-200k	6.7%	1.3893	67%	\$1,998	163%	\$171	\$132	\$126	\$3,485,673	\$201,018	6.1%	1.44	1.72
NPPR Res \$85-125k	15.0%	1.8148	87%	\$1,949		\$294	\$198	\$161	\$2,414,561	\$213,305	9.7%	1.96	2.36
NPPR Res \$125-200k	17.0%	1.6001	77%	\$2,268		\$459	\$343	\$337	\$2,530,815	\$315,617	14.2%	1.64	1.92
Multi Units (2-3)	6.3%	1.5981	77%	\$1,915	156%	\$876	\$97	\$74	\$1,011,053	\$43,761	4.5%	2.26	2.69
Other	8.5%	1.5981	77%	\$1,914	156%	\$2,746	\$234	\$212	\$3,045,123	\$212,545	7.5%	1.64	1.85
Primary Production	4.0%	2.8929	139%	\$1,277	67%	\$0		\$0	\$0	\$0	0.0%		

FIGURE 38 – OPTION 1 - "OTHER" RID THE SAME AS RESIDENTIAL \$85K-\$125K

#### Option 2 – Split “Other” into PPR and NPPR

This option splits the “Other” category into Principal Place of Residence (PPR) and Non-Principal Place of Residence (NPPR). This has already occurred with the residential categories.

Increasing the RID of “Other PPR” by 8.5% to match the Residential \$85k-125k RID. The median increase for the 636 PPR properties would be \$209 per year and the maximum increase would be \$1,810.

Increasing the RID of “Other NPPR” by 10.5% to be 5% more than the “Other PPR” RID and increasing the Minimum Rate by 10.5%, so that it is 10% more than the “Other PPR” Minimum Rate of \$1,914. The median increase for the 214 NPPR properties would be \$413 per year and the maximum increase would be \$5,186.

Description	RID % Δ	RID New	Min % Δ	Min New	% Min	No. Assess	Max Levy	Median Levy	ucv % Δ	24-25 Environ	24-25 Trainf Levy	Av Rates & Levies	Median Rates &
Residential \$85-125k	6.3%	1.5981		\$1,771	72%	1,769	\$1,982	\$1,771	22%	\$435,037	\$294,029	\$2,213	\$2,184
NPPR Res \$85-125k	15.0%	1.8148		\$1,949	65%	997	\$2,250	\$1,949	14%	\$245,741	\$165,901	\$2,422	\$2,362
Other PPR	8.5%	1.5981	4.0%	\$1,914	14%	636	\$23,172	\$2,677	19%	\$156,515	\$105,830	\$3,310	\$3,090
Other NPPR	16.0%	1.7090	10.5%	\$2,034	21%	214	\$37,599	\$2,991	9%	\$52,747	\$35,610	\$4,665	\$3,404
Primary Production	4.0%	2.8929	4.0%	\$1,277		0	\$0	\$0		\$0	\$0		\$0

Description	RID % Δ	RID New	Compare CID %	Min New	Compare Min %	Max +\$ Δ	Av \$ Δ	Median \$ Δ	New Rates & Levy 24-25	Rate & Levy \$ Δ 24	Rate & Levy % Δ	RID UCV/ Rates	RID UCV/ Rate &
Residential \$85-125k	6.3%	1.5981	77%	\$1,771	144%	\$118	\$80	\$68	\$3,913,971	\$169,252	4.5%	1.76	2.17
NPPR Res \$85-125k	15.0%	1.8148	87%	\$1,949		\$294	\$198	\$161	\$2,414,561	\$213,305	9.7%	1.96	2.36
Other PPR	8.5%	1.5981	77%	\$1,914	156%	\$1,810	\$214	\$209	\$2,099,667	\$145,781	7.5%	1.64	1.87
Other NPPR	16.0%	1.7090	82%	\$2,034	166%	\$5,186	\$566	\$413	\$1,004,325	\$125,633	14.3%	1.75	1.93
Primary Production	4.0%	2.8929	139%	\$1,277	104%	\$0		\$0	\$0	\$0	0.0%		

FIGURE 39 - OPTION 2 - SPLIT "OTHER" BASED ON PPR AND NPPR PRINCIPALS

**Recommendation 11 – That Council split the “Other” Categories based on the definition of a Principal Place of Residence or not.**

## 10 Summary

The proposed increases are based on a 4% increase in the Environmental and Infrastructure Levies and the following increases in each rating category. The overall proposal for 2024/25 would be a 6.7% increase in rates and levies. This increase General Rates increasing by 7.1%, the same increase as 2022/23.

Description	RID New	Compare CID %	Min New	Max +\$ Δ	Av \$ Δ	Median \$ Δ	Levy % Δ	New Rates & Levy 24-25	Rate & Levy \$Δ 24-25	Rate & Levy %Δ
Residential <\$85k	2.0840	100%	\$1,227	\$67	\$18	\$0	1.4%	\$6,589,388	\$129,803	2.0%
Residential \$85-125k	1.5981	77%	\$1,771	\$118	\$80	\$68	4.6%	\$3,913,971	\$169,252	4.5%
Residential \$125-200k	1.3893	67%	\$1,998	\$171	\$132	\$126	6.5%	\$3,485,673	\$201,018	6.1%
Residential \$200-350k	1.2825	62%	\$2,779	\$277	\$206	\$196	6.7%	\$1,196,940	\$71,604	6.4%
Residential >350k	1.1829	57%	\$4,489	\$802	\$411	\$392	7.3%	\$873,323	\$57,579	7.1%
NPPR Res <\$85k	2.2934	110%	\$1,353	\$159	\$87	\$65	6.4%	\$4,483,381	\$248,688	5.9%
NPPR Res \$85-125k	1.8148	87%	\$1,949	\$294	\$198	\$161	10.9%	\$2,414,561	\$213,305	9.7%
NPPR Res \$125-200k	1.6001	77%	\$2,268	\$459	\$343	\$337	16.2%	\$2,530,815	\$315,617	14.2%
NPPR Res \$200-350k	1.5023	72%	\$3,200	\$828	\$612	\$594	18.7%	\$1,598,481	\$233,599	17.1%
NPPR Res >\$350k	1.3887	67%	\$5,258	\$3,356	\$1,256	\$1,123	19.9%	\$1,419,888	\$226,407	19.0%
Multi Units (2-3)	1.5981	77%	\$1,915	\$876	\$97	\$74	4.6%	\$1,011,053	\$43,761	4.5%
Multi Units (4-5)	1.5981	77%	\$3,829	\$533	\$185	\$148	4.5%	\$364,177	\$15,647	4.5%
Multi Units (6-7)	1.5981	77%	\$5,551	\$409	\$238	\$214	4.4%	\$49,032	\$2,034	4.3%
Multi Units (8-9)	1.5981	77%	\$7,402	\$285	\$285	\$285	4.0%	\$15,630	\$602	4.0%
Multi Units (10-11)	1.5981	77%	\$9,252	\$356	\$356	\$356	4.0%	\$19,330	\$744	4.0%
Multi Units (12+)	1.5981	77%	\$11,102	\$427	\$427	\$427	4.0%	\$11,515	\$443	4.0%
Other PPR	1.5981	77%	\$1,914	\$1,810	\$214	\$209	8.0%	\$2,099,667	\$145,781	7.5%
Other NPPR	1.7090	82%	\$2,034	\$5,186	\$566	\$413	15.4%	\$1,004,325	\$125,633	14.3%
Livestock	2.4029	115%	\$1,277	-\$100	-\$1,387	-\$928	-13.6%	\$1,870,381	-\$278,273	-13.0%
Sugar Cane	2.9722	143%	\$1,277	\$12,386	\$607	\$381	6.8%	\$7,976,357	\$502,723	6.7%
Small Crops (Bananas)	3.2222	155%	\$1,277	\$11,014	\$1,390	\$815	15.8%	\$2,847,571	\$378,155	15.3%
Forestry & Logging	3.2222	155%	\$1,277	\$2,027	\$1,066	\$870	15.8%	\$73,895	\$9,738	15.2%
Aquaculture	3.2222	155%	\$2,454	\$4,009	\$1,188	\$887	15.8%	\$182,062	\$24,080	15.2%
Commercial	2.4384	117%	\$1,840	\$3,190	\$230	\$199	5.9%	\$1,884,847	\$102,424	5.7%
Hotels, Motels, Caravan Parks, marina	2.4384	117%	\$1,840	\$5,743	\$905	\$526	7.0%	\$931,578	\$59,859	6.9%
Transformers	2.5068	120%	\$1,914	\$1,094	\$152	\$74	6.3%	\$80,479	\$4,531	6.0%
Extractive A	3.2222	155%	\$2,454	\$1,938	\$1,127	\$964	15.8%	\$69,261	\$9,145	15.2%
Extractive B	3.2500	156%	\$2,454	\$3,606	\$2,417	\$2,635	20.8%	\$57,828	\$9,732	20.2%
Industrial	2.2933	110%	\$1,840	\$1,837	\$354	\$309	8.8%	\$1,308,139	\$101,450	8.4%
Commercial Vacant	1.9698	95%	\$1,690	\$725	\$279	\$218	9.7%	\$100,135	\$8,248	9.0%
Industrial Vacant	1.9698	95%	\$1,690	\$842	\$269	\$241	9.6%	\$97,393	\$7,971	8.9%
Special Uses	1.8961	91%	\$1,840	\$474	\$113	\$89	3.2%	\$177,249	\$5,685	3.3%
Major Shops	4.5848	220%	\$20,246	\$11,040	\$6,897	\$5,968	15.0%	\$373,805	\$48,389	14.9%
Island Resort A - Dunk Island	4.7857	230%	\$1,840	\$7,520	\$7,520	\$7,520	5.0%	\$158,341	\$7,536	5.0%
Island Resort B - Bedarra & Hinchinbr	2.4384	117%	\$1,840	\$1,579	\$1,507	\$1,507	7.0%	\$46,912	\$3,047	6.9%
Harbour Industries A	12.5112	600%	\$2,024	\$13,400	\$13,400	\$13,400	9.8%	\$150,547	\$13,416	9.8%
Sugar Mills	17.7142	850%	\$198,321	\$25,546	\$19,283	\$19,283	9.1%	\$461,395	\$38,598	9.1%
<b>Total for Differential Categories shown</b>							<b>7.1%</b>	<b>\$51,929,329</b>	<b>\$3,257,971</b>	<b>6.7%</b>

Description	RID New	Min New	% Min	No. Assess	Max Levy	Median Levy	New Levy	24-25 Environ	24-25 Trainf Levy	Av Rates & Levies	Median Rates & Levies
Residential <\$85k	2.0840	\$1,227	66%	3,824	\$1,751	\$1,227	\$5,010,868	\$942,540	\$635,981	\$1,723	\$1,640
Residential \$85-125k	1.5981	\$1,771	72%	1,769	\$1,982	\$1,771	\$3,184,905	\$435,037	\$294,029	\$2,213	\$2,184
Residential \$125-200k	1.3893	\$1,998	47%	1,359	\$2,744	\$2,015	\$2,924,569	\$334,966	\$226,138	\$2,565	\$2,427
Residential \$200-350k	1.2825	\$2,779	22%	323	\$4,425	\$3,142	\$1,063,580	\$79,613	\$53,747	\$3,706	\$3,555
Residential >\$350k	1.1829	\$4,489	10%	135	\$11,732	\$5,737	\$817,584	\$33,275	\$22,464	\$6,469	\$6,150
NPPR Res <\$85k	2.2934	\$1,353	66%	2,419	\$1,926	\$1,353	\$3,484,870	\$595,989	\$402,522	\$1,853	\$1,766
NPPR Res \$85-125k	1.8148	\$1,949	65%	997	\$2,250	\$1,949	\$2,002,920	\$245,741	\$165,901	\$2,422	\$2,362
NPPR Res \$125-200k	1.6001	\$2,268	42%	878	\$3,160	\$2,320	\$2,167,894	\$216,656	\$146,266	\$2,879	\$2,733
NPPR Res \$200-350k	1.5023	\$3,200	14%	372	\$5,183	\$3,718	\$1,444,890	\$91,691	\$61,901	\$4,297	\$4,131
NPPR Res >\$350k	1.3887	\$5,258	12%	178	\$20,136	\$6,735	\$1,346,395	\$43,873	\$29,619	\$7,977	\$7,148
Multi Units (2-3)	1.5981	\$1,915	84%	387	\$14,702	\$1,915	\$851,269	\$95,388	\$64,397	\$2,613	\$2,328
Multi Units (4-5)	1.5981	\$3,829	86%	78	\$8,949	\$3,829	\$331,973	\$19,225	\$12,979	\$4,669	\$4,242
Multi Units (6-7)	1.5981	\$5,551	88%	8	\$6,872	\$5,551	\$45,729	\$1,972	\$1,331	\$6,129	\$5,964
Multi Units (8-9)	1.5981	\$7,402	100%	2	\$7,402	\$7,402	\$14,804	\$493	\$333	\$7,815	\$7,815
Multi Units (10-11)	1.5981	\$9,252	100%	2	\$9,252	\$9,252	\$18,504	\$493	\$333	\$9,665	\$9,665
Multi Units (12+)	1.5981	\$11,102	100%	1	\$11,102	\$11,102	\$11,102	\$246	\$166	\$11,515	\$11,515
Other PPR	1.5981	\$1,914	14%	634	\$23,172	\$2,677	\$1,838,148	\$156,022	\$105,498	\$3,312	\$3,090
Other NPPR	1.7090	\$2,034	20%	216	\$37,599	\$2,991	\$915,143	\$53,240	\$35,942	\$4,650	\$3,404
Livestock	2.4029	\$1,277	1%	203	\$86,504	\$5,887	\$1,786,567	\$50,035	\$33,779	\$9,214	\$6,300
Sugar Cane	2.9722	\$1,277	0%	807	\$193,194	\$5,944	\$7,643,576	\$198,663	\$134,118	\$9,884	\$6,357
Small Crops (Bananas)	3.2222	\$1,277	0%	269	\$80,555	\$5,961	\$2,736,506	\$66,303	\$44,762	\$10,586	\$6,374
Forestry & Logging	3.2222	\$1,277	0%	9	\$14,822	\$6,364	\$70,180	\$2,218	\$1,498	\$8,211	\$6,777
Aquaculture	3.2222	\$2,454	0%	20	\$29,322	\$6,485	\$173,805	\$4,930	\$3,328	\$9,103	\$6,898
Commercial	2.4384	\$1,840	31%	416	\$48,769	\$3,036	\$1,713,089	\$102,536	\$69,222	\$4,531	\$3,449
Hotels, Motels, Caravan Parks, mar	2.4384	\$1,840	5%	65	\$87,784	\$8,047	\$904,741	\$16,021	\$10,816	\$14,332	\$8,460
Transformers	2.5068	\$1,914	81%	27	\$12,033	\$1,914	\$69,332	\$6,655	\$4,493	\$2,981	\$2,327
Extractive A	3.2222	\$2,454	0%	8	\$14,178	\$7,049	\$65,958	\$1,972	\$1,331	\$8,658	\$7,461
Extractive B	3.2500	\$2,454	0%	4	\$25,025	\$14,259	\$56,176	\$986	\$666	\$14,457	\$14,672
Industrial	2.2933	\$1,840	19%	274	\$20,640	\$3,469	\$1,195,009	\$67,536	\$45,594	\$4,774	\$3,881
Commercial Vacant	1.9698	\$1,690	32%	28	\$7,978	\$2,403	\$88,575	\$6,901	\$4,659	\$3,576	\$2,816
Industrial Vacant	1.9698	\$1,690	36%	28	\$9,258	\$2,649	\$85,833	\$6,901	\$4,659	\$3,478	\$3,062
Special Uses	1.8961	\$1,840	36%	44	\$12,324	\$2,304	\$159,083	\$10,845	\$7,322	\$4,028	\$2,717
Major Shops	4.5848	\$20,246	0%	7	\$84,820	\$45,848	\$370,914	\$1,725	\$1,165	\$53,401	\$46,261
Island Resort A - Dunk Island	4.7857	\$1,840	0%	1	\$157,928	\$157,928	\$157,928	\$246	\$166	\$158,341	\$158,341
Island Resort B - Bedarra & Hinchin	2.4384	\$1,840	0%	2	\$24,140	\$23,043	\$46,086	\$493	\$333	\$23,456	\$23,456
Harbour Industries A	12.5112	\$2,024	0%	1	\$150,135	\$150,135	\$150,135	\$246	\$166	\$150,547	\$150,547
Sugar Mills	17.7142	\$198,321	0%	2	\$256,856	\$230,285	\$460,569	\$493	\$333	\$230,697	\$230,697
<b>Total for Differential Categories shown</b>			<b>51%</b>	<b>15,797</b>			<b>\$45,409,208</b>	<b>\$3,892,166</b>	<b>\$2,627,955</b>		

# Appendix

## 2022/23 Revenue and Expenses

Grouping	Council Coding	REVENUE			
		Net Rates, Utilities & Grants	Fees & Charges	Other Revenue	YTD Actual
Admin	Administration	0	0	480	480
Admin	Councillor Services	0	0	0	0
Admin	Communications	0	0	0	0
Admin	Corporate Buildings	0	0	8,986	8,986
Admin	Customer Service	0	0	17,874	17,874
Admin	Disaster Management	38,570	13,059	0	51,629
Admin	Finance & Revenue Services	42,165,652	202,147	2,683,463	45,051,262
Admin	Governance	0	431	0	431
Admin	IT Management	0	0	0	0
Admin	People and Culture	0	0	8,858	8,858
Admin	Procurement and Stores	0	0	14,624	14,624
Regulatory	Regulatory Service	363,119	287,368	6,341	656,828
Roads	Asset Management	52,394	0	0	52,394
Roads	Bridges	0	0	0	0
Roads	Drainage	0	0	0	0
Roads	Pathways	0	0	0	0
Roads	Roads	8,052,453	0	552,097	8,604,551
Roads	Town Centres	24,629	0	0	24,629
Sport, Rec, Cultural	Aquatic Facilities	0	0	14,963	14,963
Sport, Rec, Cultural	Cemeteries	0	208,455	0	208,455
Sport, Rec, Cultural	Community Care & Support	105,686	0	8,491	114,177
Sport, Rec, Cultural	Halls and Facilities	73,189	24,516	61,399	159,104
Sport, Rec, Cultural	Health Services	0	7,187	0	7,187
Sport, Rec, Cultural	Community Housing	0	0	476,177	476,177
Sport, Rec, Cultural	Housing Services	0	55	109,663	109,717
Sport, Rec, Cultural	Library	213,932	87,263	20,543	321,738
Sport, Rec, Cultural	Marine and Boating Facilities	0	0	67,945	67,945
Sport, Rec, Cultural	Openspace	873,657	0	53,248	926,905
Sport, Rec, Cultural	Parks and Sportsfields	4,979	8,159	1,572	14,710
Sport, Rec, Cultural	Public Amenities	0	0	0	0
Sport, Rec, Cultural	Showgrounds	0	6,079	12,968	19,047
Tourism, Economic, Other	Airports	0	33,981	84,387	118,368
Tourism, Economic, Other	Caravan & Holiday Parks	0	625,685	44,433	670,118
Tourism, Economic, Other	Economic Development & Tourism	72,572	177	32,567	105,316
Tourism, Economic, Other	Events	17,238	0	4,114	21,352
Tourism, Economic, Other	External Works	0	0	801,325	801,325
Tourism, Economic, Other	Family Day Care	242,271	0	53,873	296,144
Tourism, Economic, Other	Planning Services	806,771	976,579	0	1,783,350
Total - General Rates Associated		53,107,112	2,481,141	5,140,391	60,728,644
Fleet		122,451	0	67,647	190,098
Sewerage		10,285,844	350,089	292,339	10,928,272
Waste and Resource Management		9,193,389	1,019,883	284,074	10,497,345
Water		12,215,509	152,384	302	12,368,195
Total - Utilities & Fleet		31,817,193	1,522,356	644,362	33,983,910
Roads		8,129,476	0	552,097	8,681,574
Admin		42,204,222	215,637	2,734,285	45,154,144
Sport, Rec, Cultural		1,271,443	341,714	826,969	2,440,125
Tourism, Economic, Other		1,138,852	1,636,422	1,020,699	3,795,973
Regulatory		363,119	287,368	6,341	656,828
Total - General Rates Associated		53,107,112	2,481,141	5,140,391	60,728,644
Total		84,924,305	4,003,497	5,784,753	94,712,554

Grouping	Council Coding	EXPENSES					
		Employee Costs	Materials & Service	Deprn	YTD Actual	Internal Income	YTD Actual
Admin	Administration	1,164,760	609,472	0	1,774,232		1,774,232
Admin	Councillor Services	89,830	647,206	0	737,036		737,036
Admin	Communications	273,064	141,852	0	414,916		414,916
Admin	Corporate Buildings	138,700	707,669	1,150,735	1,997,104		1,997,103
Admin	Customer Service	854,466	50,756	0	905,222	-101,512	803,710
Admin	Disaster Management	143,229	201,851	52,368	397,448		397,448
Admin	Finance & Revenue Services	3,671,680	70,224	0	3,741,904		3,741,904
Admin	Governance	182,649	499,312	0	681,961		681,961
Admin	IT Management	1,296,184	1,194,928	561,747	3,052,859		3,052,859
Admin	People and Culture	1,342,940	96,356	0	1,439,296		1,439,295
Admin	Procurement and Stores	384,681	53,518	0	438,199		438,199
Regulatory	Regulatory Service	1,028,294	332,491	30,846	1,391,631		1,391,631
Roads	Asset Management	594,087	487,397	0	1,081,484		1,081,484
Roads	Bridges	86,886	170,839	1,460,920	1,718,645		1,718,645
Roads	Drainage	128,392	268,426	1,018,599	1,415,417		1,415,417
Roads	Pathways	35,601	47,719	552,725	636,045		636,046
Roads	Roads	3,191,813	6,991,425	8,303,206	18,486,444		18,486,444
Roads	Town Centres	574,703	259,818	64,403	898,924		898,924
Sport, Rec, Cultural	Aquatic Facilities	62,186	1,664,571	571,329	2,298,086		2,298,086
Sport, Rec, Cultural	Cemeteries	294,144	119,105	20,724	433,973		433,973
Sport, Rec, Cultural	Community Care & Support	304,605	284,499	0	589,104		589,104
Sport, Rec, Cultural	Halls and Facilities	567,776	422,052	464,501	1,454,329		1,454,329
Sport, Rec, Cultural	Health Services	0	0	0	0		0
Sport, Rec, Cultural	Community Housing	8,104	421,533	61,874	491,511		491,511
Sport, Rec, Cultural	Housing Services	3,438	103,415	39,316	146,169		146,169
Sport, Rec, Cultural	Library	1,112,547	644,241	276,344	2,033,132		2,033,132
Sport, Rec, Cultural	Marine and Boating Facilities	71,427	255,304	854,628	1,181,359		1,181,359
Sport, Rec, Cultural	Openspace	817,748	951,953	246,533	2,016,234		2,016,234
Sport, Rec, Cultural	Parks and Sportsfields	941,958	1,202,322	1,193,338	3,337,618		3,337,618
Sport, Rec, Cultural	Public Amenities	169,613	454,069	526,785	1,150,467		1,150,466
Sport, Rec, Cultural	Showgrounds	49,477	328,998	566,036	944,511		944,511
Tourism, Economic, Other	Airports	49,341	143,564	161,456	354,361		354,361
Tourism, Economic, Other	Caravan & Holiday Parks	9,101	588,799	164,672	762,572		762,572
Tourism, Economic, Other	Economic Development & Tourism	376,272	322,022	22,010	720,304		720,305
Tourism, Economic, Other	Events	27,799	218,960	0	246,759		246,759
Tourism, Economic, Other	External Works	293,963	501,284	0	795,247		795,247
Tourism, Economic, Other	Family Day Care	49,727	280,423	0	330,150		330,150
Tourism, Economic, Other	Planning Services	932,052	634,524	0	1,566,576		1,566,577
Total - General Rates Associated		21,323,237	22,372,897	18,365,095	62,061,229	-101,512	61,959,717
Fleet		645,825	3,079,618	1,999,330	5,724,773	-5,290,310	434,463
Sewerage		1,544,249	3,945,344	3,505,405	8,994,998		8,994,998
Waste and Resource Management		1,978,969	8,417,623	401,849	10,798,441		10,798,441
Water		2,042,684	2,898,383	6,261,587	11,202,654		11,202,654
Total - Utilities & Fleet		6,211,727	18,340,968	12,168,171	36,720,866	-5,290,310	31,430,556
Roads		4,611,482	8,225,624	11,399,853	24,236,959	0	24,236,960
Admin		9,542,183	4,273,144	1,764,850	15,580,177	-101,512	15,478,663
Sport, Rec, Cultural		4,403,023	6,852,062	4,821,408	16,076,493	0	16,076,492
Tourism, Economic, Other		1,738,255	2,689,576	348,138	4,775,969	0	4,775,971
Regulatory		1,028,294	332,491	30,846	1,391,631	0	1,391,631
Total - General Rates Associated		21,323,237	22,372,897	18,365,095	62,061,229	-101,512	61,959,717
Total		27,534,964	40,713,865	30,533,266	98,782,095	-5,391,822	93,390,273



## Map of Queensland Councils

