



Torres Strait Island
REGIONAL COUNCIL

Revenue Statement for the 2026/2027 Financial Year

Introduction

This Revenue Statement is prepared in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009 (LGA)* and sections 169(2)(b) and 172 of the *Local Government Regulation 2012 (LGR)* and outlines the measures adopted by Council for raising revenue for the 2026/2027 financial year.

Differential General Rates – Section 172(1)(a) of the LGR

Council will not levy a general rate during the 2026/27 financial year.

Special rates or charges for joint government activity – Section 172(1)(b) of the LGR

Council does not levy special rates or charges for a joint government activity.

Council has leased the properties listed below to the Queensland State Government for a period of 40 years for the operation of State Government facilities. Council receives an annual contractual payment for each dwelling or site subject to the lease arrangements in lieu of charging special rates or charges:

- 51 properties on Moa Island (Kubin)
- 9 properties on Saibai Island
- 7 properties on Mabuiag Island
- 10 properties on Boigu Island
- 8 properties on Warraber Island
- 5 properties on Poruma Island
- 21 properties on Hammond Island
- 10 properties on Mer Island
- 19 properties on Badu Island
- 25 properties on Moa Island (St Paul's)
- 7 properties on Erub Island
- 10 properties on Masig Island
- 6 properties on Iama Island
- 2 properties on Ugar Island
- 3 properties on Dauan Island

Council will not levy any other special rates or charges during the 2026/27 financial year.

Cost-recovery fees – Section 172(1)(c) of the LGR

Cost-recovery fees are fixed to cover the costs, including allocated administrative costs, of each cost-recovery process. These fees will not be set at more than the cost to Council for providing the service or taking the action for which, the fee is charged.

The user-pays principle is to be applied in setting the fees unless the imposition of the fee is contrary to its express social, economic, environmental, and other corporate goals of Council. This is considered the most equitable and effective revenue approach and is founded on the basis that the region's rating base cannot subsidise specific users or clients of Council's regulatory products and services.

All cost-recovery fees set by Council are included in the Fees and Charges Register which is open for inspection at Council offices or on its website. Council business activities – Section

172(1)(d) of the LGR

Business activity fees are charged where Council conducts business activities on a commercial basis. As they are commercial in application, they are usually subject to Goods and Services Tax (GST). The criteria Council uses to determine business activity fees is a combination of cost to provide the service plus an appropriate mark up, and the current market for the type of goods or services.

Business activity fees include, but are not limited to, rent, plant hire, private works, and facility hire and are listed in the Register of Fees & Charges.

Council may decide to provide subsidised services to specific / defined groups in certain circumstances. Decisions to subsidise groups will specify both the categories of the groups to be subsidised and the level of subsidy to be provided.

Outline and explanation of measures adopted by Council for raising revenue – Section 172(2)(a)(i) of the LGR

Utility Charges – Overview

Section 94(1)(b)(ii) of the LGA and section 99 of the LGR provides Council with the power to levy utility charges. Utility charges are service fees related to the provision of water, sewerage, and waste management services. For the avoidance of doubt, utility charges are not levied on vacant land. The service charges for water, sewerage, and waste as detailed below, are differentiated based on whether they fall under the service charge category of residential, mixed-use, or commercial as defined in the table below.

SERVICE CHARGE CATEGORY	DESCRIPTION
Residential	Land that is occupied and used solely for residential purposes (excluding residential land that is the subject of a 40-year lease to the State Government).
Mixed-Use	Land that is used, in part, for residential purposes and, in part, for commercial/industrial purposes, including, but not limited to: guest houses, motels, home-run businesses and tourist facilities. This category includes residential properties that: a) are owned by Council where the tenant is running a business from home; or b) are owned by the occupant as private property or under a Katter Lease, and includes private property where the owner/lessee is operating a business.
Commercial	Land that is occupied and used for commercial/industrial purposes, including, but not limited to:

SERVICE CATEGORY	CHARGE DESCRIPTION
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| | <ul style="list-style-type: none"> • guest houses, hotels, motels; • shops, tourist facilities, arts and culture activities; • land used by government or utility providers (telecommunications, electricity); • providers aiding in the delivery of commercial and/or government services. i.e., Education, Health, Customs, etc. |
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This category also includes all other land that does not fall within the service charge categories of "Residential" or "Mixed-Use".

Exemptions

Churches are exempt from utility charges. There are no other exemptions from utility charges.

Water Charges

All properties receiving water from a reticulated Council supplied water scheme shall be levied the following charges:

- A Water Access Charge per building (noting there may be more than one Building on each property), to be levied annually or equal half-yearly
- A Volumetric Water Charge for water usage received by the property to be levied annually and worked out on the basis of the water used as measured by a water meter.

Water Charges	Service	Water Access Charge per year	Basis of Water Access Charge	Volumetric Water Charge	Basis of Volumetric Water Charge
Residential		\$265.10	Per Building (noting there may be more than one Building on each property)	\$0.00KI	Per Property as measured by a water meter
Mixed-Use		\$1,325.60	Per Building (noting there may be more than one Building on each property)	\$1.83KI	Per Property as measured by a water meter
Commercial		\$2,651.80	Per Building (noting there may be more than one Building on each property)	\$3.65KI	Per Property as measured by a water meter

Sewerage Charges

All properties receiving sewerage services from a Council supplied network shall be levied a Sewerage Access Charge to be levied in annual or equal half-yearly instalments as set out below.

Sewerage Service Charges	Sewerage Access Charge per year	Basis of Charge
Residential	\$317.30	Per Building (noting there may be more than one Building on each property)
Mixed-Use	\$1,586.60	Per Water Closet (WC). WC is equivalent to: • A single pedestal; or • 1.3 meters of urinal (or part thereof); or • One (1) to Three (3) wall hung urinals
Commercial	\$3,172.60	Per Water Closet (WC). One WC is equivalent to: • A single pedestal; or • 1.3 meters of urinal (or part thereof); or • One (1) to Three (3) wall hung urinals

Waste Management Charges

All properties receiving waste management services from Council shall be levied a Waste Management Service Charge per property to be levied in annual or equal half-yearly instalments as set out below.

Waste Management Service Charges	Waste Management Service Charge per year	Basis of Charge
Residential	\$176.40	Per Building (noting there may be more than one Building on each property)
Mixed-Use	\$881.50	Per Building (noting there may be more than one Building on each property)
Commercial	\$1,762.40	Per Building (noting there may be more than one Building on each property)

Concessions – Section 172(2)(a)(ii) of the LGR

Chapter 4, Part 10 of the LGR enables Council to grant concessions for rates or charges at its discretion. An application may be made to Council on one or more of the following grounds:

1. the land is owned or occupied by a pensioner;
2. the land is owned by:
 - a. an entity whose objective does not include making a profit; or
 - b. an entity that provides assistance or encouragement for arts or cultural development;
3. the payment of the rates or charges will cause hardship to the land owner;
4. the concession will encourage the economic development of all or part of the local government area;
5. the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained;
6. the land is used exclusively for the purpose of a single dwelling house or farming and could be used for another lawful purpose, such as commercial or industrial purpose;
7. the land is subject to a greenhouse gas tenure, mining tenement or petroleum tenure; or
8. the land is part of a parcel of land (a parcel) that has been subdivided and:
 - a. the person who subdivided the parcel is the owner of the land; and
 - b. the land is not developed land.

To be considered for a concession, eligible individuals/organisations are required to submit an Application for Concession form, available on Council's website. Applicants must provide all information and supporting documentation reasonably required by Council to determine eligibility.

Concessions are granted at Council's discretion, by way of Council resolution, once Council is satisfied of the individual's/organisation's eligibility. Any concession granted by Council may be subject to conditions imposed by Council at its discretion.

Pensioners

Eligible pensioners may be able to receive a subsidy from the Queensland State Government of 20 per cent (up to a maximum amount of \$200 each year) of the gross rates and charges levied by Council.

Further information may be obtained from the Queensland State Government website at <https://www.qld.gov.au/community/cost-of-living-support/rates-subsidy>.

Where the State Government subsidy applies, the Council will, upon proof of eligibility, deduct the appropriate amount from the rate notice and claim reimbursement from the State Government.

Limitation on Increases in Service Charges – Section 172(2)(b) of the LGR

Council has not made a resolution limiting an increase of rates and charges for the 2026/2027 financial year.

Other Matters

Issue of rate notices

Council intends to issue rate notices as follows:

- Rate notices for Water Access, Sewerage Access and Waste Management Service Charges will be issued in equal half-yearly instalments in the 2nd and 4th quarter of the financial year; and
- Rate notices relating to Water Usage Notices will be issued annually in the 3rd quarter of the financial year.

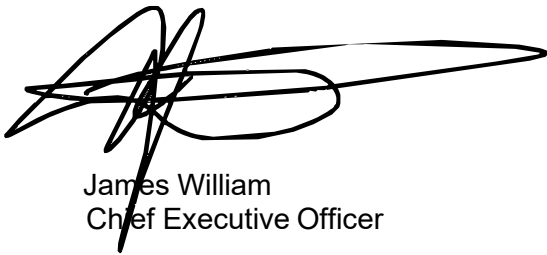
Note that the timeframes for issuing rate notices are indicative only and may be subject to change without notice in line with Council's operational requirements.

The due date for payment is thirty-one (31) days from the date of issue of the rate notice.

Manager Responsible for Review:



Hollie Faithfull
Executive Director, Financial Services



James William
Chief Executive Officer

Adoption:

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