



REVENUE STATEMENT

1. INTENT

To establish:

- How rates and charges are determined, including the extent that rates and charges relate to relevant costs;
- Details on all rebates and concessions; and
- Details on any limitations on rates and charges.

2. SCOPE

This Statement applies to the making of rates and charges, the levying of rates, the recovery of rates and charges, and concessions for rates and charges.

3. POLICY OBJECTIVES

This Statement deals with the reasoning applied by Council for raising revenue, including the fixing of rates and charges and if applicable, how Council applies user pays principles to utility and general charges. Generally, this Statement does not deal with specific dollar amounts.

This Statement specifically addresses the legislative requirements in respect of those matters detailed above. The Statement provides reasons why Council levies its rates and charges, why and how rebates and concessions are provided and any limitations on these matters. Where appropriate, the basis for calculation of the various rates and charges may be shown.

4. POLICY

4.1 The determination of rates and charges:

Bundaberg Regional Council (Council) for any financial year will, as properly planned to meet requirements, make and levy:

- Differential general rates;
- Minimum general rates;
- Special rates and charges (generally across specific benefited or serviced areas of the Region); and
- Utility charges.

In respect of utility charges, Council will, as properly planned to meet requirements, make and levy such charges for supplying:

- Water services;
- Sewerage services;
- Waste and recycling collection services; and
- Trade waste processing services.

By resolution, Council will for any financial year, fix cost-recovery and commercial charges for services and facilities supplied by Council pursuant to Sections 97 and 262 (3) (c) of the *Local Government Act 2009*. In accordance with the Act, the public may inspect the register at Council's administration office at 186—190 Bourbong Street, Bundaberg Central, and its Service Centres at 190 Hughes Road, Bargara; 45 Churchill Street, Childers and 4 Dear Street, Gin Gin.

In determining rates and charges, Council will have regard to reserves held or desired to be held in respect of asset replacement and/or specific purpose reserve funds. Reserves will be used for designated purposes, funding of internal loans when surplus reserves are available and balancing of under or over expenditure against the original budget estimates.

4.2 General rates / differential general rates:

General rates are levied on all rateable properties in the regional area, and are calculated on the basis of the value of land. The value of land is determined by the Department of Natural Resources & Mines according to:

- in the case of rural land, its unimproved capital value; and
- in all other cases, its site value.

The term '*rateable land*' is defined by Section 93(2) of the *Local Government Act 2009* as: "*any land or building unit, in the local government area, that is not exempted from rates.*"

Other relevant terms used in Council's differential rating criteria are defined as follows:

- '**Primary Council land use code**' shall mean a four (4) character code recorded in Council's rating files as a Council code which identifies the principal use of the land or the potential predominant use by virtue of its improvements or activities conducted upon the land.
- '**Secondary Council land use code**' shall mean a code used in conjunction with the primary Council land use code to indicate a particular land use or the potential predominant use by virtue of its improvements or activities conducted upon the land.
- '**Strata title residential and commercial property**' and '**Strata title residential and commercial use**' shall mean – Lots, which have a primary Council land use code of 1008 or 1009, created under the provisions of the *Building Units and Group Titles Act 1980* or the *Body Corporate and Community Management Act 1997*.
- '**Subdivided land**' is defined in Chapter 2, Part 2, Subdivision 3, Section 49-51 of the *Land Valuation Act 2010* as follows:

Subdivision applies to a parcel (the relevant parcel) if:

- (a) the relevant parcel is one of the parts into which land has been subdivided; and*
- (b) the person who subdivided the land (the "subdivider") is the owner of the parcel; and*
- (c) the relevant parcel is not developed land.*

Council will make and levy differential general rates for the financial year ending 30 June 2016, on all rateable land in the Council area.

The following table, in accordance with sections 80 and 81 of the *Local Government Regulation 2012*, Council:

1. categorises all rateable land into 12 categories listed in Column 1; and
2. by Column 2 provides a description for each of those 12 categories.

Where Council makes a determination that a parcel of land is intended to be used for a particular purpose, or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in section 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs. In this regard, Column 3 is used to assist the Chief Executive Officer in identifying the categories in which rateable parcels of land are included.

Column 1 CATEGORY	Column 2 DESCRIPTION	Column 3 IDENTIFICATION
1 Urban Residential Land	Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 5.	Land to which any of the following primary Council land use codes apply: <div> <u>Code</u> <u>Description</u> 1001 Vacant Land 1002 Single Unit Dwelling 1003 Multi-Unit Dwelling – Flats, Dual Occupancy 1006 Outbuildings 1009 Strata Title - Residential Use 1021 Residential Institution - Non Medical 1072 Section 49-51 Valuation </div>
2 Rural Residential Land	Land that is used, or has the potential to be used, for rural residential purposes.	Land to which any of the following primary Council land use codes apply: <div> <u>Code</u> <u>Description</u> 1003 Multi-Unit Dwelling – Flats, Dual Occupancy 1004 Vacant - Large House site 1005 Dwelling - Large House site 1006 Outbuildings 1021 Residential Institution - Non Medical 1072 Section 49-51 Valuation 1094 Other Rural Land </div>
3	Intentionally left blank.	
4	Intentionally left blank.	
5 Coastal Towns	Land that: (a) is used, or has the potential to be used, for residential purposes; and (b) is located within the townships of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield and Woodgate Beach; and (c) does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean.	Land to which any of the following primary Council land use codes apply: <div> <u>Code</u> <u>Description</u> 1001 Vacant Land 1002 Single Unit Dwelling 1003 Multi-Unit Dwelling – Flats, Dual Occupancy 1004 Vacant – Large House site 1005 Dwelling – Large House site 1006 Outbuildings 1009 Strata Title - Residential Use 1021 Residential Institution – Non Medical 1072 Section 49-51 Valuation </div>
6	Intentionally left blank.	

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7 Urban Oceanfront	Land that: (a) is used, or has the potential to be used, for residential purposes; and (b) is located within the townships of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield and Woodgate Beach; and (c) has frontage to the Pacific Ocean or has frontage to a road which, in turn, has frontage to the Pacific Ocean.	Land to which any of the following primary Council land use codes apply: <u>Code</u> <u>Description</u> 1001 Vacant Land 1002 Single Unit Dwelling 1003 Multi-Unit Dwelling – Flats, Dual Occupancy 1004 Vacant - Large House site 1005 Dwelling - Large House site 1006 Outbuildings 1009 Strata Title - Residential Use 1021 Residential Institution – Non Medical 1072 Section 49-51 Valuation
8	Intentionally left blank.	
9 Agricultural Land	Land that is used, or has the potential to be used, for agricultural purposes.	Land to which any of the following primary Council land use codes apply: <u>Code</u> <u>Description</u> 1060 Sheep Grazing - Dry 1061 Sheep Breeding 1064 Cattle Grazing & Breeding 1065 Cattle Breeding & Fattening 1066 Cattle Fattening 1067 Goats 1068 Milk - Quota 1069 Milk - No Quota 1070 Cream 1071 Oil Seeds 1073 Grains 1074 Turf Farms 1075 Sugar Cane 1076 Tobacco 1077 Cotton 1078 Rice 1079 Orchards 1080 Tropical Fruits 1081 Pineapple 1082 Vineyards 1083 Small Crops & Fodder Irrigated 1084 Small Crops & Fodder - Non Irrigated 1085 Pigs 1086 Horses 1087 Poultry 1088 Forestry & Logs 1089 Animals - Special 1090 Stratum 1093 Peanuts
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12 Bundaberg Commercial Land	Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in category 15.	Land to which any of the following primary Council land use codes apply: <table><tr><th><u>Code</u></th><th><u>Description</u></th></tr><tr><td>1007</td><td>Guest House/Private Hotel</td></tr><tr><td>1008</td><td>Strata Title - Non Residential Use</td></tr><tr><td>1010</td><td>Combined Multi Dwelling and Shops</td></tr><tr><td>1011</td><td>Shop - Single</td></tr><tr><td>1012</td><td>Shop Group (more than 6 shops)</td></tr><tr><td>1013</td><td>Shopping Group (2 to 6 shops)</td></tr><tr><td>1014</td><td>Shopping - Main Retail (Central Business District)</td></tr><tr><td>1015</td><td>Shopping - Secondary Retail (Fringe Central Business District)</td></tr><tr><td>1016</td><td>Drive-In Shopping Centre</td></tr><tr><td>1017</td><td>Restaurant</td></tr><tr><td>1018</td><td>Tourist Attraction</td></tr><tr><td>1020</td><td>Marina</td></tr><tr><td>1022-1</td><td>Car Park - Commercial</td></tr><tr><td>1023</td><td>Retail Warehouse</td></tr><tr><td>1024</td><td>Sales Area (Outdoor)</td></tr><tr><td>1025</td><td>Offices</td></tr><tr><td>1026</td><td>Funeral Parlour</td></tr><tr><td>1027</td><td>Private Hospital/ Convalescent Home (Medical Private)</td></tr><tr><td>1028-1</td><td>Warehouse and Bulk Stores</td></tr><tr><td>1030</td><td>Service Station</td></tr><tr><td>1038</td><td>Advertising Hoarding</td></tr><tr><td>1041</td><td>Child Care excluding Kindergarten</td></tr><tr><td>1042</td><td>Tavern/Hotel</td></tr><tr><td>1043</td><td>Motel</td></tr><tr><td>1044</td><td>Nursery (Plants)</td></tr><tr><td>1045</td><td>Theatres and Cinemas</td></tr><tr><td>1046</td><td>Drive-In Theatre</td></tr><tr><td>1047</td><td>Club - Sport/Run as a business</td></tr><tr><td>1049</td><td>Caravan Park</td></tr><tr><td>1053</td><td>Employment Agency/Training</td></tr></table>	<u>Code</u>	<u>Description</u>	1007	Guest House/Private Hotel	1008	Strata Title - Non Residential Use	1010	Combined Multi Dwelling and Shops	1011	Shop - Single	1012	Shop Group (more than 6 shops)	1013	Shopping Group (2 to 6 shops)	1014	Shopping - Main Retail (Central Business District)	1015	Shopping - Secondary Retail (Fringe Central Business District)	1016	Drive-In Shopping Centre	1017	Restaurant	1018	Tourist Attraction	1020	Marina	1022-1	Car Park - Commercial	1023	Retail Warehouse	1024	Sales Area (Outdoor)	1025	Offices	1026	Funeral Parlour	1027	Private Hospital/ Convalescent Home (Medical Private)	1028-1	Warehouse and Bulk Stores	1030	Service Station	1038	Advertising Hoarding	1041	Child Care excluding Kindergarten	1042	Tavern/Hotel	1043	Motel	1044	Nursery (Plants)	1045	Theatres and Cinemas	1046	Drive-In Theatre	1047	Club - Sport/Run as a business	1049	Caravan Park	1053	Employment Agency/Training
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15 Major Shopping Centre	Land that is used, or has the potential to be used for the purposes of a shopping centre with a gross floor area of more than 20,000m².	Land to which any of the following primary Council land use codes apply: <table><tr><th>Code</th><th>Description</th></tr><tr><td>1016-16</td><td>Drive-In Shopping Centre with more than 20,000m² gross floor area.</td></tr></table>	Code	Description	1016-16	Drive-In Shopping Centre with more than 20,000m² gross floor area.																																																										
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16 Industrial Land	Land that is: (a) used, or has the potential to be used for industrial purposes; and (b) not included in category 18 or 19.	Land to which any of the following primary Council land use codes apply: <table><tr><th>Code</th><th>Description</th></tr><tr><td>1028-2</td><td>Warehouse & Bulk Stores</td></tr><tr><td>1029</td><td>Transport Terminal</td></tr><tr><td>1031</td><td>Oil/Fuel Depot and Refinery</td></tr><tr><td>1032</td><td>Wharves, Jetties and barge landing</td></tr><tr><td>1033</td><td>Outdoor Storage Area</td></tr><tr><td>1034</td><td>Cold Stores - Iceworks</td></tr><tr><td>1035</td><td>General Industry</td></tr><tr><td>1036</td><td>Light Industry</td></tr><tr><td>1037</td><td>Noxious/Offence Industry</td></tr><tr><td>1039</td><td>Harbour Industry</td></tr></table>	Code	Description	1028-2	Warehouse & Bulk Stores	1029	Transport Terminal	1031	Oil/Fuel Depot and Refinery	1032	Wharves, Jetties and barge landing	1033	Outdoor Storage Area	1034	Cold Stores - Iceworks	1035	General Industry	1036	Light Industry	1037	Noxious/Offence Industry	1039	Harbour Industry																																								
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18	Land that is used, or has the potential to be used for extractive	Land to which any of the following primary Council land use codes apply:																																																														

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Extractive / Transformers / Substations	industry or transformers or substation purposes.	<u>Code</u> <u>Description</u> 1040 Extractive Industry. 1091 Transformers / Substations.
19 Heavy Industry	Land that is used, or has the potential to be used for: (a) a sugar mill; (b) a co-generation plant; or (c) any heavy industrial purpose.	Land to which any of the following primary Council land use codes and secondary Council land use codes apply: <u>Code</u> <u>Description</u> 1251 Co-generation plant 1252 Sugar Cane / Sugar Mill
20 Other	Land that is not included in any other rating category.	This criteria will only apply where the land is not included in any other rating category, including the following specific land use codes which are not included in any other category: <u>Code</u> <u>Description</u> 1019 Walkway 1022-2 Car Parks - Ancillary Use 1050 Other Clubs (Non-Business) 1051 Religious 1052 Cemetery 1055 Library 1056 Showgrounds/Racecourse/Airfield 1057 Parks, Gardens 1058 Educational - Including Kindergarten 1059 Local Authority (Secondary Use Only) 1092 Defence Force Establishments 1095 Reservoirs, Dams, Bores, Channels 1096 Public Hospitals 1097 Welfare Homes/Institutions 1099 Community Purposes 1100 Driver Education Training

Subdivisions have a primary Council land use code of 1072 and will be placed into the general rating category in which they would normally be situated. The value of subdivisions will be discounted by 40% for rating purposes in accordance with Section 50(2) of the *Land Valuation Act 2010*.

Advice of Rating Category. In accordance with Sections 88 and 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed of the general rating category in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections shall be submitted to the Chief Executive Officer, Bundaberg Regional Council, and the only basis for objection shall be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

4.3 Minimum general rates:

Council will adopt a minimum general rate for each of the aforementioned rating categories. The purpose of adopting a minimum general rate is to:

- set a minimum contribution to be made from all properties situated within the region; and
- ensure that general rate revenue from lower valued properties within the region results in a more equitable contribution from such properties towards the cost of services funded from general rates.

4.4 Separate rates and charges:

Each year Council will determine the necessity to make and levy a separate rate or charge which will be applied across the whole regional area for the general benefit of the community of the region, to separately identify funds required for the aforementioned benefit.

4.5 Special rates and charges:

Each year Council will determine the necessity to make and levy a special rate or charge which will be applied across specific benefited areas for the sole benefit of such areas.

For the 2015/2016 financial year, Council will levy a special charge for the purchase, maintenance and operation of rural firefighting equipment to specified Rural Fire Brigade areas within the region. Discount is not applicable to special rates and charges.

4.6 State Emergency Management Levy:

In accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect a State Emergency Management Levy on all rateable properties on behalf of the Queensland Fire and Emergency Services. The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by the *Fire and Rescue Service Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

Council discount is not applicable to the State Emergency Management Levy.

4.7 Utility Charges:

4.7.1 Water charges

(1) Declared service area — water: For the financial year 1 July 2015 to 30 June 2016, the declared service areas (water) to which water charges apply, shall be as per the declared service area (water) maps which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available for inspection at Council offices or on Council's website.

(2) Service provider (water): The service provider within the declared service area/s (water) shall be Bundaberg Regional Council through its Infrastructure & Planning Services Department, Water and Wastewater Section.

(3) Water charges: Council levies water rates on properties in the defined water supply areas to recover the full costs of the water supply operation including a return to the community on the assets employed.

(4) Water access charge: A common access charge, for same sized meters, applies in all areas receiving a potable and non-potable water supply.

A water access charge is levied to connected properties and non-connected properties within the defined water area. The reason for this is that the major portion of Council's costs associated with providing a water service is in the provision and maintenance of capital infrastructure (pipes, processing plant etc) and these costs must be financed whether or not a property is actually connected to the water system.

Vacant lands situated in the water area and not serviced with a water connection are charged 100% of the basic 20mm charge.

Single residential properties are levied a 100% charge based on the size of the water meter serving the property, since the meter size determines the potential volume of water used.

Where multiple lots are included on one (1) rate assessment, Council does not levy a water access charge for each allotment, e.g.:

- house and vacant lot together — only one (1) water access charge equal to 100% based on the size of the water meter servicing the property is levied; or
- multiple vacant lots on the one (1) rate assessment — only one (1) water access charge equal to 100% is levied.

Non Strata Flats

Non strata flats, where water consumption is not separately metered for each unit, will be levied with a single water access charge based on the size of the meter/s servicing the block of flats.

Non strata flats where water consumption is separately metered for each unit, will be levied with a water access charge for each of the sub metered units, based on the size of each meter.

Properties with multiple connections

Properties with multiple connections are levied a water access charge for each connection.

Land in a community titles scheme

Land in a community titles scheme, where water consumption is not separately metered for each lot, will be levied with a single water access charge equal to the basic 20mm charge.

Land in a community titles scheme, where water consumption is separately metered for each lot, will be levied a single water access charge based on the size of the meter connected to that lot.

Concessional situations

A concessional water access charge equal to a 20mm service is levied for each registered dedicated fire service connection even though the actual size of the connection is usually larger.

Section 95 of the *Housing Act 2003* provides that all government portfolio properties are deemed to be non-rateable in accordance with Section 93 of the *Local Government Act 2009*. Services to State land that are capped are deemed to be disconnected and will not attract the relevant vacant service charges.

Council will charge unlicensed/restricted sporting clubs a water access charge for their largest connection on each assessment and no access charge will be levied for additional meters.

For the reduced service areas of Burnett Downs and Sylvan Woods the following special arrangements will apply:

- *Burnett Downs* — Council identifies Burnett Downs yard water supply properties as a separate class of consumers, where consumers are provided with water and services at an amount below full cost as per the declared service area water map which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available for inspection at Council offices or on Council's website.
- *Sylvan Woods* — Council identifies Sylvan Woods non—potable constant flow water supply properties as a separate class of consumers, where consumers are provided with water and services which are restricted in volume and pressure of supply as per the declared service area water map which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available for inspection at Council offices or on Council's website.

A water access charge shall apply to all premises on metered connection according to the water meter size/s serving the premises.

(5) Water consumption charge: Water consumption is levied half-yearly for the readings undertaken prior to 31 December and prior to the 30 June. Generally, the consumption within each six (6) month reading period will be levied on a tiered charging system as set out hereunder:

- A charge per kilolitre will be set by Council each year for the water supply to properties in the benefited area and for Burnett Downs and Sylvan Woods water supply.
- For land, other than land in a community titles scheme, which has multiple water meters, the consumption charge shall be determined as follows:
 - (a) where the land is being used for a single use, the consumption recorded by each of the meters shall be totalised and the applicable tariff for that use shall be applied;
 - (b) where the land is being used for two (2) or more discrete uses, and the water is separately metered for each use, the applicable tariff for each use shall be applied.
- For land in a community titles scheme, Council will charge for water consumption as per the provisions of the *Body Corporate and Community Management Act 1997*.
- For measurement of water use for charging purposes for the half-year periods from 1 July 2015 to 31 December 2015 and from 1 January 2016 to 30 June 2016, Section 102 of the *Local Government Regulation 2012* shall apply to the reading of meters based on the nominal initial meter reading date of 30 June 2015 and the nominal final reading date of 30 June 2016.
- Council reserves the right to read and levy water consumption at intervals other than six (6) monthly for specific connections as required.

(6) Dedicated fire services: Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre, for consumption greater than 10 kilolitres in each six (6) month reading period, of 10 times the normal residential charge per kilolitre at the 2nd tier rate, unless evidence is provided proving the water was used in a fire emergency, in which case consumption will be charged at the applicable step 1 or step 2 charge per kilolitre.

(7) Community Service Obligations: Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, Council will grant concessions for water charges in certain circumstances.

Council delegates to the Chief Executive Officer the power pursuant to Part 5, Chapter 7 of the *Local Government Act 2009* to determine applications made for a concession in the circumstances set out below.

Unlicensed and restricted sporting clubs

- (a) Council recognises unlicensed / restricted sporting clubs are not for profit entities and provide a community service, namely the provision of recreational services and contribution to the region's aesthetics.
- (b) In recognition of this, Council will charge unlicensed / restricted sporting clubs a water access charge for its largest connection on each assessment and no access charge will be levied for additional meters.

For water meters above 20mm, if unlicensed sporting clubs reduce their current largest water meter size to a smaller size, their Water Access Charge will be reduced accordingly to the Water Access Charge applicable to the revised water meter size. Where it is impractical to do so, Council will charge the equivalent of a 2014/2015 40mm Water Access Charge plus the applicable annual percentage increases, regardless of the actual size of the club's water meter connection.

Unlicensed / restricted sporting clubs with an area:

- up to 3.3 hectares will be entitled to 3,600 kilolitres of water per annum, free of consumption charges; and
- greater than 3.3 hectares will be entitled to 6,000 kilolitres of water per annum, free of consumption charges.

- (c) The following clubs, identified as requiring higher water allocations based on area and level of use, be entitled to the following kilolitres of water per annum, free of consumption charges:

Association	Kilolitres	Location
Bundaberg Cricket Association	9,600	Kendall Flat
Football Bundaberg Inc.	9,600	Martens Oval
Trustees Hinkler Park (Hockey)	9,600	Hinkler Park
Trustees Hinkler Park (Hockey)	3,600	Special Lease 1209
Bundaberg Rugby League Ltd	9,000	Salter Oval (*)
Bundaberg Cricket Association	9,000	Salter Oval (*)
Bundaberg Touch Association	9,600	Touch Association Grounds

NOTE*: Provided the Bundaberg Rugby League Ltd., and the Bundaberg Cricket Association combine their entitlements at Salter Oval and be levied on one rates notice.

- (d) Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1st tier rate;
- (e) Unused entitlements are not carried forward into the following financial year.

Moore Park Rural Fire Brigade

Council recognises the Moore Park Rural Fire Brigade as providing a community service in protecting the community against fire and related hazards. As such, Council will charge the Moore Park Rural Fire Brigade the equivalent of a 20mm Water Access Charge for its largest meter connection regardless of the size of the Brigade's water meter connection.

Water meters registering inaccurately:

If Council is satisfied that a water meter ceases to register, or is reported to be out of order or registering inaccurately (through no fault of the ratepayer), Council will consider granting a concession. This concession can be applied by using a water consumption charge equal to the quantity of water used during the immediately prior corresponding accurate period of water use measurement and, if applicable, to remit the difference between the actual charge and the charge based on the prior water consumption.

Council grants this concession on the basis that, to require the ratepayer to pay full charges for consumption in circumstances where a water meter ceases to register, or is reported to be out of order, or registering inaccurately (through no fault of the ratepayer), would result in hardship.

(8) Extended area of application of charges: These charges apply to the declared service areas (water) maps and also to:

- All new lots created under a development approval for which all approval conditions have been completed, and which, as part of their conditions of approval, included a requirement for connection to a reticulated water supply;
- Any other lot which is connected to a reticulated water supply; and
- Any other lot, where Council resolves that the lot becomes capable, by reason of extension of the water supply system, of being connected to a reticulated water supply i.e. to all lots within any extension, of any of the areas serviced by reticulated water supply, where such areas are approved

by Council. The charges apply in every case where service is provided or available, regardless of whether or not, or the time at which, formal amendment is made to the declared service area.

(9) Service connections outside declared service areas (water): Any approved water service connections, which are located outside the declared service area (water), will have access and use charges applied in the same manner and at equivalent charges to the use as would apply were they to be situated within the declared service area to which they are connected.

Discount is not applicable to water charges.

4.7.2 Sewerage Charges

(1) Declared service area – sewerage: The declared service areas (sewerage) to which sewerage charges apply, shall be as per the declared service area (sewerage) maps which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available for inspection at Council offices or on Council's website.

(2) Service provider (sewerage): The service provider within the declared service area/s (sewerage) shall be Bundaberg Regional Council through its Infrastructure & Planning Services Department, Water and Wastewater Section.

(3) Sewerage Charges: Sewerage Charges are levied on all properties within the defined sewerage area to cover the cost of:

- sewage collection and treatment; and
- the disposal of effluent and bio-solids.

The same sewerage charge is levied to connected properties and non-connected properties within the defined sewerage area. The reason for this is that the major portion of Council's costs associated with providing a sewerage service is in the provision and maintenance of capital infrastructure (pipes, processing plant etc.) and these costs must be financed whether or not a property is actually connected to the sewerage system.

Pursuant to Sections 99 and 100 of *the Local Government Regulation 2012*, the following sewerage charges shall be made and levied for each financial year:

- Single residential properties are levied a 100% charge for the first pedestal only. No additional charges apply for extra pedestals.
- Residential flats, units and residential strata title properties are levied a 100% charge per flat, unit or strata title unit, for the first pedestal only. No additional charges apply for extra residential pedestals.
- Where multiple lots are included on one (1) rate assessment, Council does not levy a sewerage charge for each allotment, e.g.:
 - house and vacant lot together — only one (1) sewerage charge equal to 100% is levied; or
 - multiple vacant lots on one (1) rate assessment — only one (1) sewerage charge equal to 100% is levied.
- Non residential properties that are not body corporate/strata title entities will be charged on a per pedestal basis.
- Non residential body corporate/strata title properties are levied a minimum of one (1) sewerage charge to each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one (1) pedestal, sewerage charges are levied in accordance with the number of pedestals serving the unit. Each unit owner is levied separately for sewerage charges.
- Waste dump points at caravan parks are charged 100% pedestal charge.

(4) Extended area of application of charges: These charges apply to the declared service areas (sewerage) maps and also to:

- All new lots created under a development approval for which all approval conditions have been completed, and which, as part of their conditions of approval, included a requirement for connection to the reticulated sewerage system;
- Any other lot which is connected to the reticulated sewerage system; and
- Any other lot, where Council resolves that the lot becomes able, by reason of extension of the sewerage system, to be connected to the reticulated sewerage system.

That is, to all lots within any extension of any of the areas serviced by the reticulated sewerage system where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether or not, or the time at which, formal amendment is made to the declared service area.

(5) Multi accommodation self-contained residential units for the aged under the control of charitable/church organisations: Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation self-contained residential units for the aged under the control of charitable/church organisations (excluding care centres); and pedestals installed in the Department of Housing & Public Works units for the aged, including those identified in the following table, be granted a concession of 60% of the sewerage rates.

<i>Property Owner and Location</i>
The State Of Queensland (Represented by Department of Housing & Public Works), 11 Mulgrave Street, Bundaberg West
The State Of Queensland (Represented by Department of Housing & Public Works), 30 Sugden Street, Bundaberg South
East Haven, 1 Ann Street, Bundaberg East
East Haven, 49 Victoria Street, Bundaberg East
East Haven, 51 Victoria Street, Bundaberg East
The Corporation of The Synod of The Diocese of Brisbane, 4 Mezger Street, Kalkie
The Baptist Union of Queensland, 9 Kepnock Road, Kepnock
The State Of Queensland (Represented by Department of Housing & Public Works), 9 Griffith Street, Bundaberg South
Churches of Christ Care, 71 & 83 Dr. May's Road, Svensson Heights and 6E Mulgrave Street, Gin Gin
The Uniting Church in Australia Property Trust (Q), (part) 341 Bourbong Street, 1 River Terrace, Millbank
The Uniting Church in Australia Property Trust (Q), (balance) 341 Bourbong Street, Millbank
The State of Queensland (Represented by Department of Housing & Public Works), 181 Barolin Street, Avenell Heights
The State Of Queensland (Represented by Department of Housing & Public Works), 147 Barolin Street, Avenell Heights
Forest View Childers Inc., 3 Morgan Street, Childers
Forest View Childers Inc., 4 Morgan Street, Childers
Kolan Centenary Seniors Village, 3 Tirroan Road, Gin Gin

Council grants this concession on the basis that multi accommodation self-contained residential units for the aged, under the control of charitable/church organisations, are entities whose objects do not include the making of a profit.

Council delegates to the Chief Executive Officer the power, pursuant to Part 5, Chapter 7 of the *Local Government Act 2009*, to determine applications made for this concession.

Discount is not applicable to sewerage charges.

4.7.3 Waste Collection Charge

(1) Declared service area – waste: The declared service areas (waste) to which Waste Collection Charges apply, shall be as per the declared service area (waste) maps which are available for inspection at Council offices or on Council's website.

(2) Service provider (waste): The service provider within the declared service area/s (waste) shall be Bundaberg Regional Council through its Environment, Regulatory, and Public Health Department, Waste & Recycling Section.

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of providing and maintaining refuse tips and transfer stations and the cost of implementing waste management and environment protection strategies. The type or level of service to be supplied to each property in the waste area will be determined by Council as is appropriate to the premises, and in accordance, where relevant, with the *Environmental Protection Act 1994*, *Environmental Protection Regulation 2008* and *Waste Reduction & Recycling Regulation 2011*.

Council will levy waste and recycling collection charges on the owner of each residential property and/or habitable structure within the waste collection areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services provided by Council. Council will refer to the Building Classification Code for determination, if required. The service is available to non-residential properties on application. Requests for services to body corporate common areas will need to comprise a written formal agreement between the service provider (Council) and the body corporate as per the *Body Corporate Community Management Act 1997*.

Where there is more than one (1) structure on land capable of separate occupation, a charge will be made for each structure.

A waste collection charge will apply to each house, strata titled unit, granny flat, flat or other dwelling designed for separate residential occupation, whether it is occupied or not.

Retirement Villages may be residential or commercial enterprises and as such waste services requirements will be reviewed on an individual basis by Council's Waste & Recycling Section.

A summary of the waste and recycling services is as follows:

Service level – Removal, transport and disposal of waste
Residential properties
240 litre refuse weekly / 240 litre recycling fortnightly (minimum service)
Additional Services
240 litre refuse weekly / 240 litre recycling fortnightly
240 litre recycling fortnightly – only available if in receipt of a minimum service
240 litre refuse weekly – only available if in receipt of a minimum service

Service level – Removal, transport and disposal of waste
Non-Residential Properties
240 litre refuse / 240 litre recycling (minimum service)
240 litre refuse weekly
240 litre recycling fortnightly

Note: The bin sizes mentioned above may be substituted by Council however the service and levy will remain the same as a 240 litre refuse / 240 litre recycling bin service

Where insufficient space is available for the storage of multiple bins at strata titled properties, these properties may apply to Council for approval to make private arrangements to receive an alternative service, in which case a Council waste collection charge will not apply.

The charges for the service are annual charges and credits cannot be allowed for periods of time when the premises are unoccupied.

Discount is not applicable to waste and recycling charges.

4.7.4 Trade Waste Charge

Pursuant to section 99 of the *Local Government Regulation 2012*, trade waste charge/s be made and levied by Council upon all properties discharging trade waste to Council's sewer.

The following is adopted as the basis for making and levying the trade waste charge:

- (i) The volume of trade waste effluent discharged into Council's sewerage system;
- (ii) The content/strength of the trade waste; and
- (iii) The size/capacity of the pre-treatment device required by the ratepayer to treat trade waste before it is discharged into Council's sewerage system.

The content/strength level of the trade waste will be based on the level of Biochemical Oxygen Demand (BOD₅), Chemical Oxygen Demand (COD) and Suspended Solids which are defined in Council's Trade Waste Management Plan:

- Category Minor: compliant discharge.
- Category 1: contains a low strength/low volume,
- Category 2: contains a low strength/high volume;
- Category 3: contains a high strength/any volume or non-compliant discharge

Discharge category criteria is determined by level and strength of content of trade waste:

Parameter	Minor	Category 1	Category 2	Category 3
BOD ₅ mg/L	Compliant Discharge* Refer to sewer admission limits.	<300mg/L	<300 mg/L	Non-complaint Discharge Refer to sewer admission limits.
COD mg/L		<1,500 mg/L	<1,500 mg/L	
Suspended Solids mg/L		<300mg/L	<300 mg/L	
Volume (kL/Annum)	<150kL	<500kL	>500 kL	Any volume

*Effluent meets the stated quality and quantity limits without prior treatment or monitoring.

The properties discharging trade waste to Council's sewer be categorised as follows:

- Category 1.0 – a property with Minor trade waste discharge into Council's sewer, with no (0 litres) pre-treatment device.
- Category 1.1 – a property with Category 1 trade waste discharge into Council's sewer, through a 550 litre pre-treatment device.
- Category 1.2 – a property with Category 1 trade waste discharge into Council's sewer, through a 1,000 litre pre-treatment device.
- Category 1.3 – a property with Category 1 trade waste discharge into Council's sewer, through a 1,500 litre pre-treatment device.
- Category 1.4 – a property with Category 1 trade waste discharge into Council's sewer, through a 2,000 litre pre-treatment device.
- Category 1.5 – a property with Category 1 trade waste discharge into Council's sewer, through a 2,500 litre pre-treatment device.
- Category 1.6 – a property with Category 1 trade waste discharge into Council's sewer, through a 3,000 litre pre-treatment device.
- Category 2.1 – a property with Category 2 trade waste discharge into Council's sewer, through a 550 litre pre-treatment device.
- Category 2.2 – a property with Category 2 trade waste discharge into Council's sewer, through a 1,000 litre pre-treatment device.
- Category 2.3 – a property with Category 2 trade waste discharge into Council's sewer, through a 1,500 litre pre-treatment device.
- Category 2.4 – a property with Category 2 trade waste discharge into Council's sewer, through a 2,000 litre pre-treatment device.
- Category 2.5 – a property with Category 2 trade waste discharge into Council's sewer, through a 2,500 litre pre-treatment device.
- Category 2.6 – a property with Category 2 trade waste discharge into Council's sewer, through a 3,000 litre pre-treatment device.
- Category 3.1 – a property with Category 3 trade waste discharge into Council's sewer, through a 550 litre pre-treatment device.
- Category 3.2 – a property with Category 3 trade waste discharge into Council's sewer, through a 1,000 litre pre-treatment device.
- Category 3.3 – a property with Category 3 trade waste discharge into Council's sewer, through a 1,500 litre pre-treatment device.
- Category 3.4 – a property with Category 3 trade waste discharge into Council's sewer, through a 2,000 litre pre-treatment device.
- Category 3.5 – a property with Category 3 trade waste discharge into Council's sewer, through a 2,500 litre pre-treatment device.
- Category 3.6 – a property with Category 3 trade waste discharge into Council's sewer, through a 3,000 litre pre-treatment device.

Discount is not applicable to trade waste charges.

4.8 Cost-recovery fees and commercial charges:

Council fixes cost-recovery fees and commercial charges for services and facilities supplied by Council in accordance with Sections 97 and 262 (3) (c) of the *Local Government Act 2009* respectively.

In accordance with the provisions of the Act, a copy of the register of cost-recovery fees and commercial charges is available for inspection at Council's administration office at 186—190 Bourbong Street, Bundaberg, and its Service Centres at 160 Hughes Road, Bargara; 45 Churchill Street, Childers and 4 Dear Street, Gin Gin.

The criteria, used to determine the amount of cost-recovery fees, are the costs of the service or facility being provided, which comprise labour, material, equipment, and overhead costs.

In determining the level of all cost-recovery fees and commercial charges, Council places a major emphasis on user-pays principles.

4.9 Business activity fees:

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax (GST).

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities.

4.10 Rebates and concessions:

Part 10 of the *Local Government Regulation 2012* empowers Council to grant a concession in certain circumstances.

Pensioners

Council's *Pensioner Rate Remission Policy* provides an annual rate rebate to approved pensioners. A copy of this policy, together with the necessary application forms, are available from Council offices or at www.bundaberg.qld.gov.au. The definition of pensioner is an 'approved pensioner' as provided under the State Government Pensioner Rebate Subsidy Scheme.

For the 2015/2016 financial year, Council grants a total rebate of up to \$140.00 per annum (\$70.00 per half year levy) on rates and charges for approved pensioners. This remission is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

Where the property is in joint ownership, a pro rata remission shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse, (including de facto relationships as recognised by Commonwealth Legislation), in which case a full remission will apply. However, in the case where the pensioner/s has/have rights to exclusive occupancy (life tenancy by way of a will which must be provided to Council by way of proof) a full remission will be granted.

Community Service Obligations

Council will grant a rebate up to a maximum \$1,500.00 per annum for the financial year 2015/2016, towards the payment of rates and charges, with the exception of water consumption charges, for the following:

- Apple Tree Creek Memorial Hall
- Bucca Hall
- Bullyard Hall
- Drinan Hall
- Gin Gin & District Historical Society Hall
- Pine Creek Hall
- Sharon Hall
- Tegege Hall
- Avenell Heights Progress Association Hall
- Burnett Heads Progress Hall
- Kepnock Progress Association Hall
- North Bundaberg Progress Association Hall
- CWA Hall Bargara
- CWA Hall Bundaberg

- CWA Hall Yandaran
- CWA Hall Childers
- CWA Oakwood
- CWA Wallaville
- Bundaberg Kindergarten, Electra Street
- Burnett Heads Kindergarten
- Childers Kindergarten, Pizzey Street
- Forestview Community Kindergarten
- Gin Gin Kindergarten
- South Kolan Kindergarten
- Wallaville Kindergarten
- Trustees Booyal Memorial Hall
- Bundaberg & District Air Sea Rescue
- Sandy Hook Ski Club
- Avondale Football Club
- Bundaberg Railway Historical Society

Council will grant a full concession for all rates and charges, except water consumption charges, for the following properties:

- Bundaberg Surf Life Saving Club
- Elliott Heads Surf Life Saving Club
- Moore Park Surf Life Saving Club

This community service obligation is to be reviewed prior to the formulation of the 2016/2017 Budget.

4.11 Discount on rates and charges:

A discount of 10% of the current year's Council general rates is conditional on the payment of current rates, service charges and all arrears by the due date stated on the rate notice which is at least 30 clear days from the issue date of the rate notice. In addition, pursuant to section 130 of the *Local Government Regulation 2012*, a grace period of two (2) days will be allowed to provide for the receipt of payments made remotely to payment agencies. Proof of payment may be requested. Council's pension remission is not a payment and is therefore deducted from the General Rate before discount is applied.

For the sake of clarity, the discount for the prompt payment of rates applies only to general rates levied by Council. No discount shall apply for any other rate or charge levied by Council, including special rates and charges and utility charges.

4.12 Recovery of overdue rates:

Council's *Rates Recovery Policy* (available at www.bundaberg.qld.gov.au) has been prepared in respect of the recovery of overdue rates to reinforce Council's practice and intentions in this regard. Council will actively pursue all available options under the *Local Government Act 2009* and *Local Government Regulation 2012* including the sale of the land for arrears of rates, to ensure overdue rates are not a burden on the region's ratepayers.

4.13 Interest on overdue rates:

Council determines this matter from time to time by resolution, in accordance with the provisions of Section 133 of the *Local Government Regulation 2012*. Currently, compound interest is charged at 11% per annum on overdue rates and charges, calculated on daily rests as from the seventh day following the due date stated on the rate notice.

4.14 Levying and payment of rates and charges:

Council currently levies rates twice in each financial year. The first rates levy is issued as soon as possible after the annual budget has been approved by Council. The second rates levy is issued as soon as possible in the second half of the financial year after 1 January. Rates are due and payable by the due date stated on the rates notice.

4.15 Payment in advance:

Council accepts payments in advance by lump sum or by instalments. Interest is not paid by Council to ratepayers on any credit balances.

4.16 Limitation of increase in rates and charges levied:

In the 2015/2016 financial year, Council will not, pursuant to Section 116 of the *Local Government Regulation 2012*, be limiting any increases to proposed rates or charges.

5. CONTROLS

The *Local Government Act 2009* and Section 172 of the *Local Government Regulation 2012* require that Council's Revenue Statement includes the aforementioned provisions.

6. EFFECTIVE FROM

This Revenue Statement was adopted by Council on, and is effective from, 2 June 2015.

7. REFERENCES/ASSOCIATED DOCUMENTS

- *GP-3-001 Revenue Policy*
- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Fire and Emergency Services Act 1990*
- *Fire and Rescue Service Regulation 2011*
- *Water Supply (Safety and Reliability) Act 2008*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2008*
- *Waste Reduction and Recycling Regulation 2011*
- *Body Corporate and Community Management Act 1997*
- *Housing Act 2003*