

Revenue Statement 2019/20

The Whitsunday Regional Council (**Council**) Revenue Statement for the financial year 2019/20 (**Financial Year**) is prepared in accordance with the *Local Government Act 2009* (Qld) (**Act**) and the Local Government Regulation 2012 (Qld) (**Regulation**), more specifically Section 104(5)(a)(iv) of the **Act** and Sections 169 and 172 of the **Regulation**.

The purpose of this Revenue Statement is to:

- set out the Rates & Charges to be levied in the Financial Year, including the differential rating categories, together with any limitations of increases applicable thereto;
- identify applicable concessions on the Rates & Charges to be granted during the Financial Year;
- identify the discount available for timely payment as well as interest charges applicable on overdue payments; and
- establish the criteria for cost recovery fees.

The Rates & Charges and other revenue measures are adopted at the budget meeting of the **Council** and are based on **Council's** Revenue Policy. As per the Revenue Policy, the Rates & Charges are based on two principles, namely the Equity Principle and the Benefit (User Pays) Principle. More details of these principles and the other factors that are considered in determining the Rates & Charges are contained in the Revenue Policy.

1. DIFFERENTIAL RATING CATEGORIES

Pursuant to Sections 80 and 81 of the **Regulation**, **Council** has adopted a differential general rating scheme. The categories into which the rateable land is categorised, together with the description of those categories is to be as follows:

Table 1 : Differential Rating Categories

Rating Category (Section 81(3)(a))	Description of Rating Category (Section 81(3)(b))
1. Residential Owner-Occupied A	Land used for an Owner Occupied single residential dwelling having a Rateable Value between \$0 to \$300,000 inclusive.
2. Residential Owner-Occupied B	Land used for an Owner Occupied single residential dwelling having a Rateable Value equal to or greater than \$300,001.
3. Residential A	Land used for, or capable of being used for a single residential dwelling having a Rateable Value between \$0 to \$300,000 inclusive.

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Revenue Statement 2019/20

Rating Category (Section 81(3)(a))	Description of Rating Category (Section 81(3)(b))
4. Residential B	Land used for, or capable of being used for a single residential dwelling having a Rateable Value equal to or greater than \$300,001.
5. Owner Occupied Flat or Unit A	Land used for a single Owner-Occupied Community Title Unit dwelling having a Rateable Value between \$0 to \$150,000 inclusive.
6. Owner Occupied Flat or Unit B	Land used for a single Owner-Occupied Community Title Unit dwelling having a Rateable Value equal to or greater than \$150,001.
7. Multi Dwellings A	Land used or capable of use for Community Title Units, multiple dwellings, Bed & Breakfasts, or flats having a Rateable Value between \$0 to \$150,000 inclusive.
8. Multi Dwellings B	Land used or capable of use for Community Title Units, multiple dwellings, Bed & Breakfasts, or flats having a Rateable Value equal to or greater than \$150,001.
9. Commercial Water Supply	Land used for the purposes of and incidental to commercial water delivery and drainage associated with the Burdekin River Irrigation Project, Eungella – Collinsville Water Supply Scheme and Peter Faust Dam Water Supply Scheme.
10. Commercial Power Generation	Land used for the purposes of and incidental to the generation and distribution of energy.
11. Bulk Port	Land contained within the area prescribed by the Port of Abbot Point Land Use Plan (gazetted 15 April 2011) presently used, or capable of being used, for the purposes of and incidental to: <ul style="list-style-type: none"> a. the bulk handling, storage and distribution of coal; and b. any other major port industry activity.
12. Coking Coal Manufacturing	Land used for the purposes of and incidental to the making of coking coal.
13. Salt Manufacturing	Land used for the purposes of and incidental to the making and extraction of salt.
14. Sugar Mill	Land used for sugar manufacture and associated processes.

Revenue Statement 2019/20

Rating Category (Section 81(3)(a))	Description of Rating Category (Section 81(3)(b))
15. Commercial Shopping Centres A	Land used as a shopping centre or retail warehouse with a gross floor area between 1,500 and 8,000 square metres and more than 30 on-site car parks
16. Commercial Shopping Centres B	Land used as a shopping centre or retail warehouse with a gross floor area greater than 8,000 square metres and 150 on-site car parks or more.
17. Commercial & Industry A	Land used for or capable of being used for commercial or industrial purposes not included in categories 9 to 16 having a Rateable Value between \$1 to \$1,500,000 inclusive.
18. Commercial & Industry B	Land used for, or capable of being used for commercial or industrial purposes not included in categories 9 to 16 having a Rateable Value equal to or greater than \$1,500,001.
19. Sugar Cane	Land used primarily for sugar cane farming
20. Rural Grazing	Land used for grazing and incidental purposes and vacant rural land.
21. Rural Agricultural & Other Rural Uses	Land used for agricultural and other rural uses including aquaculture and incidental purposes not included in categories 19 and 20.
22. Coal Mining A	Land used for the purposes of and incidental to the extraction of coal outside a radius of 50 kilometres of a major township in the Whitsunday Regional Council area.
23. Coal Mining B	Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a Rateable Value between \$1 to \$1,000,000.
24. Coal Mining C	Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a Rateable Value equal to or greater than \$1,000,001.
25. Gold Mining	Land used or intended to be used for the purpose of and incidental to a large-scale gold or other metal mining operation capable of accommodating 100 or more employees and/or contractors.

Revenue Statement 2019/20

Rating Category (Section 81(3)(a))	Description of Rating Category (Section 81(3)(b))
26. Mining/Extractive Other	Land used or capable of being used for the purposes of and incidental to mining or extractive activities and not included in Categories 22 to 25.
27. Workers Accommodation, Barracks or Quarters A	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains between 50 and 200 such rooms, suites or caravan sites and is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
28. Workers Accommodation, Barracks or Quarters B	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains between 201 and 450 such rooms, suites or caravan sites and is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
29. Workers Accommodation, Barracks or Quarters C	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains between 451 and 800 such rooms, suites or caravan sites and is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
30. Workers Accommodation, Barracks or Quarters D	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains more than 800 such rooms, suites or caravan sites and is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".

Revenue Statement 2019/20

Rating Category (Section 81(3)(a))	Description of Rating Category (Section 81(3)(b))
31. Island Resort A	A Resort Island with fewer than 100 accommodation units.
32. Island Resort B	A Resort Island with 101 to 250 accommodation units.
33. Island Resort C	A Resort Island with 251 to 600 accommodation units.
34. Island Resort D	A Resort Island with more than 600 accommodation units.
35. Marina A	A Marina with 75 to 150 berths.
36. Marina B	A Marina with more than 150 berths.
37. Other Properties not Included Elsewhere	All other properties not otherwise categorised.
38. Maritime Terminal	Land used for a mainland maritime terminal to transfer people to and from islands and resorts in the Whitsunday Region and catering for an average of more than 100,000 passengers a year.
39. Solar Farm A	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity not exceeding or equal to 100MW.
40. Solar Farm B	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity not lower than 100MW but equal to or not exceeding 200MW.
41. Solar Farm C	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity exceeding 200MW.

If there is some doubt about the primary use of the property, an inspection and determination of primary use subsequent to an inspection, be made by categorisation officers of Council. The planning areas in the Whitsunday Regional Council Planning Scheme 2017 may be a factor in determining the applicable rating category for a given parcel of land.

Council has delegated to the Chief Executive Officer (CEO) Council's power under Section 81(4) of the Local Government Regulation 2012 (Qld) to identify, in any way Council considers appropriate, the rating category to which each parcel of rateable land in Council's local government area belongs. In carrying out this task, the **CEO** may have regard to the guidance provided by the "Land Use Code".

2. GENERAL RATES

In accordance with Sections 93 and 94 of the **Act** and Sections 77, 80, 81 and 116 of the **Regulation**; and in adopting the Budget for 2019/20, Council has determined to decide differential general rates as a rate in the dollar (RID), the minimum rate, and limitations on increase of rates (Cap), for each of the differential rating categories as follows:

Table 2: Differential General Rates

Cat No.	Category Description	Rate in the Dollar	Minimum Rate (\$)	Cap	Cap on Increase
1	Residential Owner-Occupied A	0.01199	948.00	Y	15%
2	Residential Owner-Occupied B	0.00803	3,598.00	Y	15%
3	Residential A	0.01395	1,089.00	Y	15%
4	Residential B	0.01188	4,185.00	Y	15%
5	Owner-Occupied Flats/Units A	0.01789	1,070.00	Y	15%
6	Owner-Occupied Flats/Units B	0.01059	2,683.00	Y	15%
7	Multiple Dwellings A	0.01920	1,177.00	Y	15%
8	Multiple Dwellings B	0.01225	2,880.00	Y	15%
9	Commercial Water Supply	0.12339	1,330.00	N	n/a
10	Commercial Power Generation	0.62868	11,330.00	N	n/a
11	Bulk Port	0.15773	18,180.00	N	n/a
12	Coking Coal Manufacturing	0.06713	6,220.00	N	n/a
13	Salt Manufacturing	0.08154	5,940.00	N	n/a
14	Sugar Mill	0.21147	136,820.00	N	n/a
15	Commercial Shopping Centres A	0.02745	8,710.00	N	n/a
16	Commercial Shopping Centres B	0.01868	93,290.00	N	n/a
17	Commercial and Industry A	0.01327	1,300.00	N	n/a
18	Commercial and Industry B	0.01427	19,560.00	N	n/a
19	Sugar Cane	0.02745	1,340.00	Y	15%
20	Rural Grazing	0.01016	1,340.00	Y	15%
21	Rural Agricultural & Other Rural Uses	0.02642	1,340.00	Y	15%
22	Coal Mining A	0.42055	12,100.00	N	n/a
23	Coal Mining B	0.75055	24,210.00	N	n/a

Revenue Statement 2019/20

Cat No.	Category Description	Rate in the Dollar	Minimum Rate (\$)	Cap	Cap on Increase
24	Coal Mining C	0.26718	834,460.00	N	n/a
25	Gold Mining	0.64591	56,540.00	N	n/a
26	Mining/Extractive Other	0.04004	1,210.00	N	n/a
27	Workers Accommodation, Barracks or Quarters A	0.39674	22,310.00	N	n/a
28	Workers Accommodation, Barracks or Quarters B	0.47966	161,330.00	N	n/a
29	Workers Accommodation, Barracks or Quarters C	0.76745	182,910.00	N	n/a
30	Workers Accommodation, Barracks or Quarters D	0.03273	356,880.00	N	n/a
31	Island Resort A	0.03209	9,760.00	N	n/a
32	Island Resort B	0.02629	39,270.00	N	n/a
33	Island Resort C	0.03982	91,460.00	N	n/a
34	Island Resort D	0.05893	146,330.00	N	n/a
35	Marina A	0.01209	18,050.00	N	n/a
36	Marina B	0.03758	35,480.00	N	n/a
37	Other Properties not Included Elsewhere	0.01509	1,170.00	N	n/a
38	Maritime Terminal	0.11897	37,310.00	N	n/a
39	Solar Farm A	0.06400	35,000.00	N	n/a
40	Solar Farm B	0.12800	150,000.00	N	n/a
41	Solar Farm C	0.25600	300,000.00	N	n/a

Minimum General Rate

In accordance with Section 77 of the **Regulation**, **Council** considers that a minimum general rate should be applied to all differential rating categories, as identified in Table 2: Differential General Rates, to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties regardless of the unimproved or site value of individual properties.

Limitation of Increases in Differential General Rates (Capping)

In accordance with Section 116 of the **Regulation**, **Capping** is to be applied to some, but not all, of the differential rating categories, as identified in Table 2: Differential General Rates. If there is any doubt as to the application of **Capping**, reference should be made to the Limiting Increases to General Rates Policy.

Local Government General Rates Equivalent Regime

The General Rates Equivalent Regime applies to properties that meet the requirements for ex-gratia rates to be paid in accordance with the guidelines under the Queensland Port Government Owned Corporations, Local Government General Rates Equivalents Regime. A valuation is to be sought for the identified properties from the Valuation Service of the Department of Natural Resources & Mines. A general rate notice is to be issued at the rate equivalent to the differential general rate category for similar use rateable land. No discount is to be available on this general rate equivalent.

3. SPECIAL CHARGES

In keeping with Section 94 of the **Regulation**, **Council** has determined that a special charge is to be levied on all rateable assessments in the Rural Fire Brigade areas of Gloucester, Conway, Cannon Valley, Delta and Heronvale, for the purpose of contributing to the ongoing operation and maintenance costs of each of the Rural Fire Brigades which provides fire prevention and firefighting services within their respective service area under the *Fire and Emergency Services Act 1990* (Qld). **Council** considers the relevant assessments, their owners, and their occupiers will (as identified in the adopted overall plan for the each of the Rural Fire Brigades) specially benefit from the activity of Council contributing funds to the identified Rural Fire Brigades. The annual costs of operating the identified rural fire brigades, as determined by the respective Rural Fire Brigades and the resulting Special Charges are to be as follows:

Rural Fire Brigade Area	Annual Costs (\$)	No. of Assessments	Charge per Assessment (\$)
Gloucester	\$8,655.00	577	\$15.00
Conway	\$4,520.00	226	\$20.00
Cannon Valley	\$10,675.00	427	\$25.00
Delta	\$8,140.00	407	\$20.00
Heronvale	\$4,080.00	204	\$20.00

Funds collected through the Special Charge are disbursed to the respective Rural Fire Brigades. Council does not charge an administration fee for the collection and disbursement service.

4. WASTE UTILITY CHARGES

In keeping with Subsection 94(2) of the **Act** and Section 99 of the **Regulation**, **Council** has determined that Waste Utility Charges will be as follows:

1. a Domestic Garbage Charge of \$245.00 per service (with a single “service” being for the removal of one (1) 240 litre wheelie bin of domestic garbage per week or equivalent volume by shared skip where Council has approved this type of facility), for each residential assessment as follows:

- a. for residential lots - per separately surveyed parcel of land or domiciles upon the parcel, whichever is higher;
- b. for units or flats - per separate unit, flat or domicile, whichever is higher;
- c. for multiple accommodation premises (other than those classified as ‘commercial’) - per three (3) bed and breakfast rooms or part thereof;

in the areas identified on the declared serviced area map “Whitsunday Region Domestic Garbage and Recyclable Waste Collection Areas”;

2. a Domestic Recyclable Waste Charge of \$146.00 per service (with a single “service” being for the removal of one (1) 240 litre wheelie bin of domestic recyclable waste per fortnight or equivalent volume by shared skip where Council has approved this type of facility), for each residential assessment as follows:

- a. for residential lots – per separately surveyed parcels of land or domiciles upon the land, whichever is higher;
- b. for units or flats – per separate unit, flat or domicile, whichever is higher;
- c. for multiple accommodation premises (other than those classified as ‘commercial’) – per three (3) bed and breakfast rooms or part thereof;

in the areas identified on the declared serviced area map “Whitsunday Region Domestic Garbage and Recyclable Waste Collection Areas”; and

3. a Refuse Facility Charge of \$112.00 per rateable assessment for those assessments outside the declared serviced area map “Whitsunday Region Domestic Garbage and Recyclable Waste Collection Areas”.

5. WATER UTILITY CHARGES

In keeping with Subsection 92(4) of the **Act** and Sections 99 and 100 of the **Regulation**, **Council** has determined to make and levy Water Utility Charges, based on “User-Pays” and

“Full Cost Recovery” principles, on all land within the Whitsunday Regional Council area, whether vacant or occupied, and whether rateable land or not, which is passed by a water main intended as a source of supply, as defined in the Whitsunday Water Supply Area Maps 2019/20, as well as to land outside the Whitsunday Water Supply Area that is connected to and supplied by one or more of Council’s Water Supply Schemes on the following basis:

1. a Two-part Tariff in accordance with Section 101(1)(b) of the **Regulation**, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

a. the fixed Water Access Charge, in accordance with Section 99 of the Regulation, to be:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Assessment with Multiple Parcels:</u> Assessments with a Differential Rating Category of 1, 2, 3, 4, 5, 6, 7, or 8, with more than one separately surveyed parcels of land with one parcel having a metered connection.	Separately surveyed parcel of land with the metered connection	570.00
		per separately surveyed parcels of vacant land with no connection	292.00
2.	<u>Land with no Metered Connection:</u> All land, whether vacant or not, with no metered connection, not included in any other Item.	per separately surveyed parcel of land	570.00
3.	<u>Residential:</u> Assessments with a Differential Rating Category of 1, 2, 3, 4, 5, 6, 7, or 8; excluding assessments identified in Item 1, and excluding multi-unit residencies (flats or other multi self-contained residential units	per separately surveyed parcel of land or separate domicile, whichever number is higher	570.00

Revenue Statement 2019/20

Category No.	Definition	Basis of Charge	Applicable Annual Charge
4.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 7 or 8, not included in Item 3.	First Unit (or flat or domicile)	570.00
		per Unit (or flat or domicile) from the 2 nd Unit onwards	428.00
5.	<u>Rural Land</u> : Rate assessments with a Differential Rating Category of 19, 20, or 21, which has been connected to the Water Supply System.	per water supply connection	894.00
6.	<u>Single Commercial</u> : Rate assessments with a Differential Rating Category of 17 or 37 that are used as a single shop or a single professional office, not included in Item 7.	per water supply connection or improvement	570.00
7.	<u>Commercial or Industrial 1</u> : Rate assessments with a Differential Rating Category of 17, 18 (caravan parks only), 37, or 38 not included Item 6, which has been connected to the Water Supply System.	per water supply connection or improvement	1,460.00
8.	<u>Commercial or Industrial 2</u> : Rate assessments with a Differential Rating Category of 13, which has been connected to the Water Supply System.	per water supply connection or improvement	2,290.00
9.	<u>Commercial or Industrial 3</u> : Rate assessments with a Differential Rating Category of 9, 12, 14, 15, 16, 22, 23, 25, 26, 31, 32, or 35, which has been connected to the Water Supply System.	per water supply connection or improvement	3,590.00

Revenue Statement 2019/20

Category No.	Definition	Basis of Charge	Applicable Annual Charge
10.	<u>Commercial or Industrial 4</u> : Rate assessments with a Differential Rating Category of 10, 11, 18 (excluding caravan parks), 24, 36, or 37, which has been connected to the Water Supply System.	per water supply connection or improvement	9,190.00
11.	<u>Commercial or Industrial 5</u> : Rate assessments with a Differential Rating Category of 27 or 33, which has been connected to the Water Supply System.	per water supply connection or improvement	14,010.00
12.	<u>Commercial or Industrial 6</u> : Rate assessments with a Differential Rating Category of 28, 29, 30, 34, 39, 40 or 41, which has been connected to the Water Supply System.	per water supply connection or improvement	31,510.00

b. the variable Water Consumption Charge, in accordance with Section 99 of the **Regulation**, in two tiers, to be as follows:

Tier	Tier Definition	Basis of Charge	Amount
1.	One (1) kilolitre per day for the number of days in the billing period	per kilolitre	\$0.99
2.	In excess of Tier 1 quantity for a billing period	per kilolitre	\$1.78

2. an Allocation Tariff, where residential ratepayers (not commercial) will have an option to elect (by the date set by the Council) to be charged the Allocation Tariff (rather than the Two-part Tariff) in accordance with Section 101(1)(a) of the Local Government Regulation 2012 (Qld), which is made up of a fixed Allocation Charge (being a set charge for up to 700kl of water consumption per annum) and a variable Excess Charge (being a charge for water used in excess of the allocated amount).

a. The Allocation Charge, in accordance with Section 99 of the Regulation, to be:

Revenue Statement 2019/20

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Residential</u> : Assessments with a Differential Rating Category of 1, 2, 3, 4, 5, 6, 7, or 8; excluding assessments identified in Item 1, and excluding multi-unit residencies (flats or other multi self-contained residential units)	per separately surveyed parcel of land or separate domicile, whichever number is higher	900.00
2.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 7 or 8, not included in Item 3.	First Unit (or flat or domicile)	900.00
		per Unit (or flat or domicile) from the 2 nd Unit onwards	675.00

- b. the Excess Charge in accordance with Section 99 of the Regulation, for water used over 700kl per annum will be \$5.60 per kl.

Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered schedule of entitlement.

6. WASTE WATER UTILITY CHARGES

In keeping with Subsection 92(4) of the **Act** and Sections 99 and 100 of **Regulation**, Council has determined to make and levy Waste Water Access Charges on all land within the Whitsunday Regional Council area, whether vacant or occupied, and whether rateable land or not, which is passed by a sewer main intended as a means of disposal of waste water,

1. as defined in the Whitsunday Area Sewerage Scheme maps:

Revenue Statement 2019/20

- c. Beach Sewerage Scheme, being the area delineated on the map titled "Beach Sewerage Scheme 2019/20" which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs);
- d. Proserpine Sewerage Scheme, being the area delineated on the map titled "Proserpine Sewerage Scheme 2019/20"; and
- e. Bowen Sewerage Scheme, being the area delineated on the map titled "Bowen Sewerage Scheme 2019/20" including the Queens Beach Sewerage Extension area (which includes Rose Bay); and
- f. Collinsville Sewerage Scheme, being the area delineated on the map titled "Collinsville Sewerage Scheme 2019/20";

on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Vacant Land</u> : Vacant rate assessments which do not require a sewerage connection under the Building Code of Australia 2011 and which has not been connected to a Sewerage Scheme.	per separate parcel of land	615.00
2.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, or 4; whether vacant land or not, excluding assessments identified in Item 1, which has been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	820.00
3.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 5, 6, 7 or 8, which has been connected to the Sewerage Scheme.	per Unit (or flat or domicile), whether there is a pedestal or urinal installed in each Unit or not.	820.00
4.	<u>Hotels, Hostels and Boarding Houses</u> :	Per set of five beds or part thereof or per pedestal,	1,640.00

Revenue Statement 2019/20

Category No.	Definition	Basis of Charge	Applicable Annual Charge
		whichever number is higher	
5.	<u>Non-Residential</u> : All rate assessments not included in Items 1, 2, 3, or 4.	per pedestal	820.00
		per 600mm or part thereof of each separate Urinal	820.00

and.

- as defined in the Shute Harbour Sewerage Scheme, being the area delineated on the map titled "Shute Harbour Sewerage Scheme 2019/20" on the following basis.

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Vacant Land</u> : Vacant rate assessments which do not require a sewerage connection under the Building Code of Australia 2011 and which has not been connected to a Sewerage Scheme.	per separate parcel of land	683.00
2.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, or 4; whether vacant land or not, excluding assessments identified in Item 1, which has been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	870.00
3.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 5, 6, 7 or 8, which has been connected to the Sewerage Scheme.	per Unit (or flat or domicile), whether there is a pedestal	870.00

Revenue Statement 2019/20

Category No.	Definition	Basis of Charge	Applicable Annual Charge
		or urinal installed in each Unit or not.	
4.	<u>Hotels, Hostels and Boarding Houses:</u>	Per set of five beds or part thereof or per pedestal, whichever number is higher	1,740.00
5.	<u>Non-Residential:</u> All rate assessments not included in Items 1, 2, 3, or 4.	per pedestal	870.00
		per 600mm or part thereof of each separate Urinal	870.00

7. CONCESSIONS

Council has determined to grant the following concessions on the Rates and Charges to eligible ratepayers, in accordance with the **Regulation**:

1. a 30% pensioner concession on the Differential General Rates, Water Access Charge (or Allocation Charge if so elected), Waste Water Access Charge, Domestic Garbage Charge, and Refuse Facility Charge, up to a maximum total of \$350 to all persons that meet the eligibility criteria in Councils' Pensioner Rates Rebate Policy;
2. an additional pensioner concession of an amount of 30% of the Domestic Waste Recycling Charge to all persons that meet the eligibility requirements set out in Council's Pensioner Rates Rebate Policy and who are levied a Domestic Waste Recycling Charge;
3. a rebate on the nett extra utility Charges for water, waste water, and waste services levied for a residential property, to those persons whose property includes

- accommodation in the form of one (1) flat (granny flat) to house a Pensioner(s), and meet the other eligibility requirements, on the terms and to the extent as set out in Council's Charges Rebate for Granny Flats Policy;
4. to pensioners who are suffering hardship, in the form of a deferral of the general rate in excess of the Minimum General Rate, for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or to some other agreed date in accordance with Council's Rates Concession for Pensioners – Deferral Arrangements Policy;
 5. to ratepayers who are suffering hardship, in the form of a deferral of Rates and Charges in accordance with Council's Payment Arrangements of Rates Due to Hardship Policy;
 6. to ratepayers who are suffering hardship, in the form of one or more of a rebate on all or part of the Rates and Charges, a deferral arrangement of the Rates and Charges and/or agreement to accept a transfer of unencumbered land in full or part of payment of the Rates and Charges, as determined in accordance with Council's Relief Due to Hardship Policy;
 7. to persons where a concealed water leak has occurred, and the ratepayer has received a larger than usual water bill, which results in financial hardship, in accordance with Council's Concession for Concealed Water Leaks Policy;

Further, Council will grant a discount in accordance with Sections 49 -51 of the *Land Valuation Act (Qld)* for subdivided land not yet developed, as advised by the Queensland Department of Natural Resources, Mines and Energy, by way of a 40% discount on the valuation of the subject land used to levy rates.

8. TIMELY PAYMENT DISCOUNTS

In keeping with Sections 130 of the **Regulation**, **Council** has determined that all Rates and Charges will fall due for payment sixty (60) days from the date of issue of the notice relating to the Rate or Charge (**Due Date**). **Council** has also determined that in keeping with Section 130 of the **Regulation**, ratepayers making payments on or before 30 days from the date of the Rates Notice will be eligible for a discount of five percent (5%) on the General Rates, Water Access Charge (or Water Allocation Charge), Waste Water Access Charge, Domestic Garbage Charge, Domestic Recyclable Waste Charge, and the Refuse Facility Charge.

The discount is available only if all other Rates & Charges and other amounts levied on the property, including any interest charges have been paid in full.

No discounts are available for the Water Consumption Charge, Water Excess Charge, the Special Charge or any other charges or levies.

9. INTEREST ON OVERDUE PAYMENTS

In keeping with Section 133 of the **Act**, **Council** has determined to levy interest at the rate of nine point eight three per centum (9.83%) per annum, compounding daily, for all amounts that remain outstanding past their **Due Date**.

10. COST RECOVERY FEES

In keeping with Sections 97 and 98 of the **Regulation**, cost-recovery fees are set at a level, which is expected, on average, to be adequate to meet the cost of the goods supplied and/or the services rendered.

The cost-recovery fees set by the **Council** are contained and so identified in **Council's** Register of Cost Recovery Fees and Other Charges.

11. OTHER CHARGES

In keeping with Subsection 262(3)(c) of the **Act**, **Council** has determined charges other than cost-recovery fees (**Other Charges**) for goods and services it provides as a business activity. **Other Charges** are contained in **Council's** Register of Cost Recovery Fees and Other Charges.

Other Charges are made where council provides a good or a service and the other party to the transaction can choose whether or not to avail itself of the good or service. Business activity charges are a class of charge, which are purely commercial in application and are subject to the Goods and Services Tax (**GST**). **Other Charges** include but are not limited to private works, rent of premises or facilities, plant hire, and the supply of goods and or services.