

Whitsunday Regional Council

WHITSUNDAY REGIONAL COUNCIL

2016 – 2017

REVENUE STATEMENT

The Whitsunday Regional Council 2016 – 2017 Revenue Statement has been drafted to comply with Section 104 (5) of the *Local Government Act 2009* and in accordance with Section 172 of the *Local Government Regulation 2012*.

Overview

Whitsunday Regional Council will make and levy differential general rates for the 2016/17 financial year. General rates are set to meet the operational costs of Council and to service the capital requirements of those operations. All rates and charges referred to in this statement will be levied on a half-yearly basis and shall be payable within thirty (30) days after the notice has been issued.

The Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services in the region as a whole.

In deciding how that revenue is raised, Council has taken into account the following factors:

- The rateable value of land, including valuation relativities between land, and the rates which would be payable if only one general rate were levied; and
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- The use of the land in so far as it relates to the extent of utilization of or benefit from Council's services; and
- Location and access to services

On this basis the Council is of the opinion that a system of differential general rating will achieve a fairer and more equitable distribution of the rating burden. In determining this system of differential general rating, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Rates and charges have been set to recover the full costs of the services provided including depreciation. Council has been and will continue to attempt to fully fund depreciation. The funds provided by this strategy are used to renew, replace and upgrade Council's assets.

Link with other Council Plans

Rates and Charges have been set with Council's Long Term Financial Plan, Corporate Plan, Operational Plan and Asset Management Plans in mind. The alignment of these plans will ensure that Council is able to deliver the services at the level expected by the community and over the long term Council will be better equipped to deliver on the aspirations of each of the communities in the region.

Council's Operational Plan, Asset Management Plans and Budget are the mechanisms used to ensure that steps towards the delivery of the Long Term Financial Plan are being made. It is Council's assessment that the Rates and Charges set in this Revenue Statement will generate revenue for Council that will deliver the Budget as set and the first steps toward the delivery of sustainable services as documented in the long term financial plan.

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Commencing with the 2016/17 Budget Council will ensure that the funds required from rates for capital renewal and replacements is determined by reference to Council's asset management plans and asset management system. Council utilises a system which determines that timing of asset renewal and replacement based on condition assessments and the life of each asset.

Operating Capacity

Council's current budget and long term financial goal is to increase, where possible, the operating capability of Council. Council's position is to maintain a reasonable level of services across all activities and functions. Council plans to maintain, replace and upgrade infrastructure in line with the level of revenue raised and Council's asset management plans and systems.

Council policy is to:

- (i) replace plant and equipment in accordance with the Plant Replacement Program;
- (ii) maintain and upgrade the Regional Road Network;
- (iii) improve and upgrade Water Supply infrastructure;
- (iv) improve and upgrade Sewerage infrastructure;
- (v) maintain and upgrade other infrastructure; and
- (vi) maintain and improve the current level of services to residents.

The maintenance, upgrading and improvements to services and infrastructure will be based on current revenue levels and in accordance with the current borrowing policy.

Provisions

Council will ensure cash funds are available to cover 100% of the current liability in respect of Long Service Leave and Annual Leave and the pro-rata portion of the non-current Long Service Leave Entitlements payable upon a person ceasing employment with Council.

Depreciation Policy

In order to comply with the requirements of the Local Government Act 2009 and Local Government Regulation 2012, Council will fund depreciation so as to reduce significant financial outlays required to replace existing assets. In determining the extent of depreciation funding Council will give consideration to the current needs of the Region.

It is Council's intention to fund major infrastructure depreciation where the replacement of the asset could not be easily undertaken with funds obtained on a year-by-year basis. In particular, this relates to water and sewerage assets, and plant and machinery. In relation to other assets Council will attempt to undertake works that are either of a capital or preventative major maintenance nature to the equivalent level of depreciation so as to maintain the existing value of the asset. This particularly applies to roads and buildings.

Application of the Code of Competitive Conduct

Council will be adopting and applying the Code of Competitive Conduct to the Water Supply and Sewerage business activities during the 2016/17 year. Current business activities of Council which Council will apply the Code of Competitive Conduct include: Foxdale Quarry, Shute Harbour Transit Terminal, Whitsunday Building Certification and the Whitsunday Coast Airport.

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National Competition Policy

In accordance with Section 47 of the Local Government Act 2009, the Code of Competitive Conduct shall be applied for the 2016/17 financial year to all of Council's businesses.

Pursuant to s.43 and s.44 of the Local Government Act 2009, the following Council businesses when combined are over the limit (**\$26.399 million for the 2014/15 year**) set to be considered as a Type 2 Significant Business Activity (\$13.75Million)

- Water
- Waste Water (Sewerage)

The Public Benefit Assessment of the **Whitsunday Water and Waste Water** activity recommended that Council operate this part of Council's activities as a Fully Commercialised Business unit and that will apply the Competitive Neutrality Principle and attempt to set Rates, Fees and charges on the basis of Full Cost Pricing.

The implementation of the business reforms are designed to make Council activities more transparent and accountable. An assessment of the 2016/17 Charges has been made to determine whether the charges are set at a level to **recover full costs** or are set at a **full cost price** level.

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2016/17 DIFFERENTIAL RATING CATEGORIES

Pursuant to Sections 80 and 81 of the Local Government Regulation 2012, Council will adopt a differential general rating scheme. The categories into which the rateable land is categorized, the description of those categories and the method by which land is to be identified and included in its appropriate category is as follows:

Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))
1. Residential Owner Occupied A	Land used for an Owner Occupied single residential dwelling having a Rateable Value between \$0 to \$300,000 inclusive.	Land Use codes 02, 05
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.	Land Use codes 02, 05
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.	Land Use codes 01,02, 04, 05, 06
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.	Land Use codes 01,02, 04, 05, 06
5. Owner/Occupied Flat or Unit	Land used for a single Owner Occupied Community Title Unit dwelling having a Rateable Value between \$0 to \$150,000 inclusive.	Land use codes 08, 09
6. Owner/Occupied Flat or Unit	Land used for a single Owner Occupied Community Title Unit dwelling having a Rateable Value equal to or greater than \$150,001.	Land use codes 08, 09
7. Multi Dwellings A	Land used or capable of use for a Community Title Units, multiple dwellings, Bed & Breakfasts, or flats having a Rateable Value between \$0 to \$150,000 inclusive.	Land use codes 02, 03, 05, 08, 09
8. Multi Dwellings B	Land used or capable of use for a Community Title Units, multiple dwellings, Bed & Breakfasts, or flats having a Rateable Value equal to or greater than \$150,001	Land use codes 02, 03, 05, 08, 09
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.	Including Assessments 1207007, 1205392, 1205997, 1300169, 1209279, 1107257, 1300170, 1209209, 1206324
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:- a. the bulk handling, storage and distribution of coal; and b. any other major port industry activity.	Including Assessments 1300407
12. Coking Coal Manufacturing	Land used for the purposes of and incidental to the making of coking coal.	Including Assessments 1203018, 1203020

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Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))	
13.Salt Manufacturing	Land used for the purposes of and incidental to the making and extraction of salt.	Including 1205049,	Assessment 1301318
14.Sugar Mill	Land used for sugar manufacture and associated processes	Including 1103980	Assessment
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	Including 1103889, 1100029,	Assessments 1203527, 1300777
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.	Including 1100080,	Assessments 1108987
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.	Land use codes 01, 04, 06 07 to 50, 56 and 91	
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	Land use codes 01, 04, 06, 07 to 50, 56 and 91	
19.Sugar Cane	Land used primarily for sugar cane farming	Land use code 75	
20.Rural Grazing	Land used for grazing and incidental purposes and vacant rural land	Land use codes 60 to 70 and 94	
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	Land use codes 71 to 89	
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	Including 1300400, 1205316, 1301186	Assessments 1209565, 1205317,
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	Including 1300347, 1205182, 1300146,	Assessments 1207236, 1208877, 1301013
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.	Including 1205409,	Assessment 1300147
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.	Including 1300401	Assessment
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	Land use code 40	

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Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))
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”.	Including Assessment 1206035
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”.	Including Assessment 1206310
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”.	Including Assessment 1209277
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”.	Land use code 21
31. Island Resort A	A Resort Island with fewer than 100 accommodation units.	Including Assessments 1105674, 1105670, 1105673
32. Island Resort B	A Resort Island with 101 to 250 accommodation units.	Including Assessments 1105689, 1105671
33. Island Resort C	A Resort Island with 251 to 600 accommodation units	Including Assessments 1105658, 1105668
34. Island Resort D	A Resort Island with more than 600 accommodation units.	Including Assessment 1105667
35. Marina A	A Marina with 75 to 150 berths.	Land use code 20
36. Marina B	A Marina with more than 150 berths	Including Assessments 1102455, 1105666, 1102454
37. Other properties not elsewhere included	All other properties not otherwise categorised.	

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Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))
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.	Including Assessment 1111564

If there is some doubt about the primary use of the property an inspection and determination of primary use will be made by categorisation officers of Council.

The planning areas in the Whitsunday Shire Council Planning Scheme and the Bowen Shire Council Planning Scheme may be a factor in determining the applicable rating category for land.

For avoidance of doubt: -

1. Council delegates to the Chief Executive Officer (CEO) the power to determine, in any way the CEO considers appropriate, the rating category to which each parcel of rateable land belongs;
2. In carrying out this task, the CEO may have regard to the guidance provided by the third column of the table above; and
3. The reference to “land use codes” in the third column of the table above is a reference to the land use codes appearing at Schedule 1 of this revenue statement.

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Table of Differential General Rates, Minimum General Rates and Capping 2016/17

Cat No.	Category Description	Rate in the \$	Minimum Rate	Cap	Capping %
1	Residential Owner Occupied A	0.01150	\$ 948.00	Y	30%
2	Residential Owner Occupied B	0.00770	\$ 3,450.00	Y	30%
3	Residential A	0.01333	\$ 1,089.00	Y	30%
4	Residential B	0.01135	\$ 3,999.00	Y	30%
5	Owner/Occupied Flats/Units A	0.01796	\$ 1,070.00	Y	30%
6	Owner/Occupied Flats/Units B	0.01063	\$ 2,694.00	Y	30%
7	Multiple Dwellings A	0.01899	\$ 1,177.00	Y	30%
8	Multiple Dwellings B	0.01211	\$ 2,849.00	Y	30%
9	Commercial Water Supply	0.11813	\$ 1,242.00	N	
10	Commercial Power Generation	0.60161	\$ 10,626.00	N	
11	Bulk Port	0.12502	\$ 17,054.00	N	
12	Coking Coal Manufacturing	0.06298	\$ 5,834.00	N	
13	Salt Manufacturing	0.07305	\$ 5,569.00	N	
14	Sugar Mill	0.18416	\$ 128,357.00	N	
15	Commercial Shopping Centres A	0.02432	\$ 8,169.00	N	
16	Commercial Shopping Centres B	0.01867	\$ 87,516.00	N	
17	Commercial and Industry A	0.01223	\$ 1,211.00	N	
18	Commercial and Industry B	0.01326	\$ 18,345.00	N	
19	Sugar Cane	0.02622	\$ 1,250.00	Y	15%
20	Rural Grazing	0.01136	\$ 1,275.00	N	
21	Rural Agricultural & other Rural Uses	0.02514	\$ 1,275.00	Y	15%
22	Coal Mining A	0.43295	\$ 11,351.00	N	
23	Coal Mining B	0.78286	\$ 22,705.00	N	
24	Coal Mining C	0.28028	\$ 782,862.00	N	
25	Gold Mining	0.6762	\$ 53,040.00	N	
26	Mining/Extractive Other	0.04118	\$ 1,126.00	N	
27	Workers Accommodation, Barracks or Quarters A	0.37222	\$ 20,328.00	N	
28	Workers Accommodation, Barracks or Quarters B	0.45	\$ 147,027.00	N	
29	Workers Accommodation, Barracks or Quarters C	0.72	\$ 166,690.00	N	
30	Workers Accommodation, Barracks or Quarters D	0.03071	\$ 325,242.00	N	
31	Island Resort A	0.02516	\$ 9,335.00	N	
32	Island Resort B	0.03811	\$ 37,574.00	N	
33	Island Resort C	0.06165	\$ 87,516.00	N	
34	Island Resort D	0.0355	\$ 140,026.00	N	
35	Marina A	0.01157	\$ 17,264.00	N	
36	Marina B	0.00909	\$ 33,946.00	N	
37	Other properties not elsewhere included	0.01306	\$ 1,089.00	N	
38	Maritime terminal	0.1035	\$ 35,000.00	N	

MINIMUM GENERAL RATE

In accordance with section 77 of the *Local Government Regulation 2012*, Council considers that a minimum general rate should be applied to all differential rating categories, as identified in the table above, 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.

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LIMITATION OF INCREASES IN RATES OR CHARGES (i.e. “CAPPING”)

In accordance with Section 116 of the *Local Government Regulation 2012*, Council considers that capping should be applied to some, but not all, of the differential rating categories, as identified in the table above. If there is some doubt about the application of Capping, reference should be made to Council's Limitation of Increase in the Differential General Rate Policy.

LOCAL GOVERNMENT – GENERAL RATES EQUIVALENT REGIME

In the Whitsunday Region 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. Council will seek a valuation for the identified properties from the Valuation Service of the Department of Natural Resources & Mines. Council will issue a general rate notice at the rate equivalent to the differential general rate category for similar use rateable land. No discount will be available on this general rate equivalent.

SPECIAL CHARGES

Rural Fire Brigades Charge

A special charge will be levied on all rateable assessments in the Rural Fire Brigade areas of Gloucester, Conway, Cannon Valley, Bowen Delta and Heronvale for the purpose of offsetting the cost of the ongoing operation and maintenance of the Rural Fire Brigade for the relevant area. Council considers that all land within the areas of Gloucester, Conway, Cannon Valley, Bowen Delta and Heronvale will receive a benefit from those activities and will specially benefit to the same extent. The cost of funding the Brigade is estimated as follows:

Rural Fire Brigade Area	Annual Costs	Charge per Assessment
Gloucester	\$10,550	\$15 per assessment
Conway	\$3,964	\$20 per assessment
Cannon Valley	\$535	\$25 per assessment
Bowen Delta	\$9,570	\$20 per assessment
Heronvale	\$2,770	\$20 per assessment

The charges collected by this levy for each of the defined areas will be contributed by Council to the Rural Fire Brigades of Gloucester, Conway, Cannon Valley, Bowen Delta and Heronvale. The special charge is based on the requirements of the various Rural Fire Brigades and agreed to annually by Council. The charge will be ineligible for discount.

Whitsunday Refuse Facility Charge

For each rateable assessment in the Whitsunday Region outside the declared serviced area map “**Whitsunday Area Garbage Collection Areas 2016/17**” a facility charge of **\$106 per annum** will be levied to help fund the provision of Council's refuse facilities. Household and Domestic waste may be disposed of at the refuse sites and transfer stations free of charge. The collection areas for the charge will be delineated by area maps which will be available for inspection at the Council office during business hours or on Council's web site. Where a ratepayer has facilities for refuse on their own property, and the ratepayer can identify amounts paid for refuse removal or the facilities concerned, Council will provide a rebate to the ratepayer of the entire amount of the charge. The status of properties not being charged the Whitsunday Refuse Facility Charge will be reviewed annually.

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UTILITY CHARGES

Funding requirements for garbage collection, recycling and disposal and the several water and sewerage activities are achieved from specific purpose charges.

Domestic Garbage/Refuse Charge

The Garbage and Refuse Charges are levied on a bi-annual basis each financial year and are levied on all residential premises where Council's agent is prepared to provide a refuse collection service. A minimum of one charge (equivalent to one 240 litre wheelie bin) will be made and levied on each separate occupancy to cover the costs for collection, removal, and disposal of garbage refuse from designated properties. Council does not offer a concession on the garbage service charges for premises within the serviced areas, for periods in which the premises are unoccupied.

The Domestic Garbage/Refuse Collection charge will apply for the 2016/17 year to the area identified on the declared serviced area map "**Whitsunday Regional - Garbage Collection Areas 2016/17**". The Whitsunday garbage collection areas will be delineated by area maps which will be available for inspection at the Council office during business hours or on Council's web site.

Across the region a single charge will allow for the removal of one (1) 240 litre wheelie bin of refuse per week or the equivalent volume by shared skip where Council has approved this type of facility. For multiple accommodation premises of any type, charges will apply as follows: one (1) charge per flat or unit, and one (1) charge per three (3) bed and breakfast rooms or part thereof.

Motel accommodation, workers accommodation, boarding houses and backpacker accommodation are identified as commercial use for the purpose of refuse disposal, and a residential garbage collection is not available to these premises.

The utility charge is intended to cover the full cost of collection and disposal of refuse, as well as for the operation, maintenance and upkeep of the waste management facilities and a portion of the charges shall be associated with capital works in the refuse disposal area and the future cost of restoration of the refuse disposal area.

The owner of premises has the right to request additional waste management services which will be supplied at the appropriate charge depending on whether the request is for a regular or once-off service. Where a service is provided for only part of the year, the Domestic garbage/Refuse Charge will be levied on a pro-rata time basis. New premises will be supplied a 240 litre wheelie bin at no cost when construction is complete.

Charge per service per property \$230.00 per annum

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Water Charge

Two Part Tariff and Allocation – User Choice

Water charges are levied to recover the cost of provision of infrastructure and the cost of operating and maintaining the water supply system. The recurrent short term costs of providing water to all consumers are effectively the same, therefore, the price structure will be uniform to all consumers. It is the view of Council that it is equitable for all users to contribute to the fixed costs of the water supply operation by way of an access charge, while the consumption charge for all water consumed conforms with the user pays principles and also provides an incentive for water conservation.

As part of the platform of the newly elected Council it has been decided to implement pricing that allows users to choose between two methods of water pricing both systems are a two part tariff but one system will have a higher access charge which will provide users with an allocation of water.

Whitsunday Regional Council will levy Water Charges on all properties within the Collinsville, Bowen, Proserpine, Cannonvale and Airlie Beach areas capable of being connected to the water supply reticulation and to which Council is prepared to provide a connection. Water charges are levied on a bi-annual basis each financial year and are set at a level to fund Council's Water Supply Program. The Water Supply areas will be delineated by **Water Supply area maps** which will be available for inspection at the Council office during business hours or on Council's web site.

Residential Users (opt in)

Residential Users will be permitted to opt in each year between the months of September and October. The options offered to Water Users will be as follows:

- (1) Water Charges based on all water used (Two Part Tariff). The basis of the Water Charge will be:
 - an annual charge for all connections to the system; and
 - a charge for each kilolitre of water consumed
- or**
- (2) Water Charges based on all water used (Allocation Tariff). The basis of the Water Charge will be:
 - an annual charge for all connections to the system including an allocation of water set by Council each year; and
 - a charge for each kilolitre of water consumed above a limit set by Council. Commonly referred to as the Excess charge

An access charge for vacant land is also applied to each parcel of vacant land within the water supply areas that is not currently connected to the Council's reticulated water supply system where Council is able to provide a connection. The charge will be the same as the charge for a connected property with a standard residential connection. Vacant Residential land will only be charged based on the two part tariff charge and these users will not be permitted to Opt in until the meter is installed, the dwelling on the property has received a Certificate of Occupancy and consumption has commenced. These new residential users will be permitted to Opt in at the first available opt in period and not before.

For multi dwelling properties that are connected by one meter all users connected to that meter must agree to Opt in otherwise the property will remain on the Two Part Tariff.

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Meter Reading and Billing Cycles

All water meters in the Whitsunday Region will be read every six (6) months, scheduled for the months of December and June.

Water consumption charges will be levied immediately following each meter reading for water used since the last meter reading as measured by the water meter. Water accounts will attract the same penalties as those applying to the general rate. No discount shall apply to water consumption charges.

The water consumption charge is a rising block tariff. The block charge includes two tiers. It is levied for a meter reading period and calculated as follows:

User Pays

First Block Charge – for each kilolitre consumed, the per kilolitre consumption charge will be **92 cents per kilolitre (for consumption up to one kilolitre per day per billing period)**,

Second Block Charge – for each kilolitre consumed, the per kilolitre consumption charge will be **\$1.60 per kilolitre (for consumption in excess of one kilolitre per day per billing period)**.

Allocation

Where a residential consumer has “opted In” to the allocation system of charge. An access charge will be charged and the consumer will have an allocation of 700 kilolitres for the year or 350 kilolitres for the reading period between 1st January 2017 and 30th June 2017.

Consumption Charge (Excess) - for each kilolitre consumed above the allocation the consumption charge will be **\$2.50 per kilolitre (for consumption in excess of 350 kilolitres for the 2016/17 billing period)**

The first block charge will apply to the equivalent of one kilolitre consumption per day while the second block charge will be charged for consumption in excess of the equivalent of one kilolitre consumption per day for the meter reading period.

Where multiple meters are connected to the same property, the first block charge will apply and be charged for each water meter connected to the property.

For multi dwelling properties on a single rate assessment that are not Community Titled and have a common water connection, a charge of one water access charge for the first unit or dwelling and a multi charge for each unit or dwelling thereafter at seventy five per cent (75%) of the water access charge, will be levied. Where a rate assessment is for multiple parcels a multi charge is only available where there is more than one domicile on a single lot.

Where more than one meter is connected to a single vacant lot, a single access will apply. If buildings are constructed then the base charge will apply per separate domicile/building.

Where a combination meter is installed on a property to measure high flow and low flow, only one access charge will be applied.

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WATER BASE CHARGE - WHITSUNDAY REGION 2016/17

Definition	Rate of Charge	Amount
Residential (User pays) - being those rate assessments with a differential general rate category of 1,2,3,4,5,6,7,8 & including vacant land within the serviced area and non-rateable properties, not including Flats and Multi self-contained residential units	Per separate domicile/lot	536.00
Residential (Allocation) – being those rate assessments with a differential general rate category of 1,2,3,4,5,6,7,8 excluding vacant land within the serviced area and non-rateable properties, not including Flats and Multi self-contained residential units	Per separate domicile/lot	850.00
Residential (User Pays) - Flats & Multi self-contained residential units in differential general rate categories 7-8	Per separate domicile and one multi charge for each extra flat	536.00 402.00
Residential (Allocation) - Flats & Multi self-contained residential units in differential general rate categories 7-8	Per separate domicile and one multi charge for each extra flat	850.00 637.50
Rural Land - being those rate assessments with a differential general rate category of 19,20,21	Per meter	839.00
Commercial /Industrial 1 - being those rate assessments with a differential general rate category of 17,18(caravan parks only),37	Per meter	1,375.00
Commercial/Industrial 2 - being those rate assessments with a differential general rate category of 13 - Salt Manufacturing	Per meter	2,149.00
Commercial/Industrial 3 - being those rate assessment with a differential general rate category of 9,12,14,15,16,22,23,25,26,31,32,35	Per meter	3,358.00
Commercial/Industrial 4- being those rate assessments with a differential general rate category of 10,11,18(excluding caravan parks),24,36	Per meter	8,595.00
Commercial/Industrial 5 - being those rate assessments with a differential general rate category of 27,33	Per meter	13,430.00
Commercial/Industrial 6 - being those rate assessments with a differential general rate category of 28,29,30,34	Per meter	30,217.00

Meter Reading and Billing Cycles

In accordance with Section 102 of the *Local Government Regulation 2012*, a meter is taken to have been read during the period that starts two weeks before and ends two weeks after, the day on which the meter is actually read. All water meters in the Whitsunday Region will be read every six (6) months, scheduled to commence in the months of December and June.

Water consumption charges will be levied immediately following each meter reading for water used since the last meter reading as measured by the water meter. Water accounts will attract the same penalties as those applying to the general rate. No discount shall apply to water consumption charges.

Each meter reading period is independent for the purpose of levying the water consumption charge. (ie. If total consumption for a meter reading period is less than the total kilolitres derived by multiplying one kilolitre per day by the number of days in the period. The difference between consumption and total kilolitres where consumption is lower, is not carried forward to the next meter reading period).

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Waste Water Charge

Council will levy Waste Water charges on each rateable property, both vacant and occupied, that Council has or is able to provide within sewerage sscheme areas.

Waste Water Utility Charges – all schemes except Regatta Waters and Shute Harbour

The Waste Water utility charges are to apply to all lands and/or premises within the following declared sewerage areas:

- (a) Bowen Sewerage Scheme Area – being the area delineated on the map entitled “Sewered Area – Bowen 2016/17” including the Queens Beach Sewerage Extension area (which includes Rose Bay),
- (b) Whitsunday Shores Sewerage Scheme Area – being the area delineated on the map entitled “Sewered Area – Whitsunday Shores 2016/17”,
- (c) Collinsville Sewerage Scheme area – being the area delineated on the map entitled “Sewered Area – Collinsville 2016/17”,
- (d) Beach Sewerage Scheme Area – being the area delineated on the attached map entitled “Sewered Area – Whitsunday 2016/17” which includes Airlie Beach, Cannonvale, Jubilee Pocket, Shute Harbour and environs (excluding Regatta Waters); and
- (e) Proserpine Sewerage Scheme Area – being the area delineated on the map entitled “Sewered Area – Proserpine 2016/17”

The Waste Water Charges and the unit basis of the Waste Water Utility charges in the 2016/17 financial year are to be in accordance with the following schedule:

Description	Multiple of Unit Charge	Amount
Residential – <ul style="list-style-type: none"> (a) On each area capable of separate occupation, except in the case of twin key units and granny flats (b) For twin key units and granny flats, as those terms are defined, each area identified in the building plans as being capable of separate occupation 	10	\$764.00
All other buildings or structures including commercial, industrial, accommodation units, motels – for each pedestal*	10	\$764.00
Urinals – Non Residential For each 600mm stall or part thereof	10	\$764.00
Vacant Land – For each Separate Parcel	10	\$573.00
Community title – Industry Storage – for each pedestal apportioned in accordance with the registered schedule of entitlement	10	\$764.00
Hotels, Hostels, Boarding Houses up to and including 5 beds or part thereof – one pedestal (each pedestal whether installed or not equals 2 charges)	20	\$1528.00
All other land built upon – per pedestal*	10	\$764.00
Unit of Charge – connected \$76.40		
Unit of Charge – vacant \$57.30		

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**The minimum requirement for Sanitary facilities will be assessed as per Section F "Health and Amenity" Table F2.3 "Facilities in Class 3 to 9 buildings" of the Building Code of Australia. Building owners seeking to review rateable charges for sewerage, may engage a private certifier to undertake an assessment in line with Section F of the Building Code of Australia.*

Waste Water Charges – Regatta Waters

The Waste Water Charges and the unit basis of charging in the Regatta Waters Sewered area for the 2016/17 financial year are to be in accordance with the following schedule:

Description	Multiple of Unit Charge	Amount
Residential – (a) On each area capable of separate occupation, except in the case of twin key units and granny flats (b) For twin key units, granny flats or bed and breakfast accommodation, as those terms are defined, each area identified in the building plans as being capable of separate occupation	10	\$504.00
All other buildings or structures including commercial, industrial, accommodation units, motels – for each pedestal*	10	\$504.00
Urinals – Non Residential For each 600mm stall or part thereof	10	\$504.00
Vacant Land – For each Separate Parcel	10	\$327.50
Community title – Industry Storage – for each pedestal apportioned in accordance with the registered schedule of entitlement	10	\$504.00
Hotels, Hostels, Boarding Houses up to and including 5 beds or part thereof – one pedestal (each pedestal whether installed or not equals 2 charges)	25	\$1260.00
All other land built upon – per pedestal*	10	\$504.00
Unit of Charge – \$50.40 Vacant \$32.75		

**The minimum requirement for Sanitary facilities will be assessed as per Section F "Health and Amenity" Table F2.3 "Facilities in Class 3 to 9 buildings" of the Building Code of Australia. Building owners seeking to review rateable charges for sewerage, may engage a private certifier to undertake an assessment in line with Section F of the Building Code of Australia.*

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Waste Water Charges – Shute Harbour

The Waste Water Charges and the unit basis of charging in the Shute Harbour Waters Sewered area for the 2016/17 financial year are to be in accordance with the following schedule:

Description	Multiple of Unit Charge	Amount
Residential – (a) On each area capable of separate occupation, except in the case of twin key units and granny flats (b) For twin key units, granny flats or bed and breakfast accommodation, as those terms are defined, each area identified in the building plans as being capable of separate occupation	10	\$808.00
All other buildings or structures including commercial, industrial, accommodation units, motels – for each pedestal*	10	\$808.00
Urinals – Non Residential For each 600mm stall or part thereof	10	\$808.00
Vacant Land – For each Separate Parcel	10	\$606.00
Community title – Industry Storage – for each pedestal apportioned in accordance with the registered schedule of entitlement	10	\$808.00
Hotels, Hostels, Boarding Houses up to and including 5 beds or part thereof – one pedestal (each pedestal whether installed or not equals 2 charges)	20	\$1615.50
All other land built upon – per pedestal*	10	\$808.00
Unit of Charge – \$80.80 Vacant \$60.60		

**The minimum requirement for Sanitary facilities will be assessed as per Section F “Health and Amenity” Table F2.3 “Facilities in Class 3 to 9 buildings” of the Building Code of Australia. Building owners seeking to review rateable charges for sewerage, may engage a private certifier to undertake an assessment in line with Section F of the Building Code of Australia.*

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In the case of any new building constructed or building alterations or change of use under a Material Change of Use application on land within the sewerage areas during the year, the sewerage charge payable shall be assessed and charged on a pro-rata basis from the date of the connection to the sewerage scheme.

It is noted that the following properties, whilst being within the declared boundaries of the Whitsunday Sewered Area, are incapable of being seweraged and are exempt from sewerage charges:

ASSESSMENT	NAME	PROPERTY	LOCATION
1101852	K & L T M Whitelegg as Trustee	Lots 1 – 3 on RP 721168. Parish of Conway	418 Shute Harbour Road
1101851	Dennis G Pamplin Pty Ltd as Trustee for The Dennis G Pamplin	Lot 3 on RP 747697, Parish of Conway	420 Shute Harbour Road
1102578	WDL International Pty Ltd	Lot 1 on RP 744889, Parish of Conway	Shute Harbour Road, Jubilee Pocket
1101308	Craig Ross Developments Pty Ltd	Lot 1 on RP 852514, Parish of Conway	Macona Crescent
1102593	V L Worthington & J B Koppelman	Lot 37 on RP 734159, Parish of Conway	Jubilee Pocket Road
1102592	Lionel L Howson	Lot 38 on RP 734159, Parish of Conway	Jubilee Pocket Road
1102589	D & K L Clancy	Lot 2 on SP 143908, Parish of Conway	87 Jubilee Pocket Road
1108076	B A Murphy	Lot 3 on SP 143908. Parish of Conway	Jubilee Pocket Road
1108167	Alipe Holdings Pty Ltd as Trustee	Lot 8 SP142544 Parish of Conway	280 Shute Harbour Road
1101784	D L Evans	Lot 10 on SP201443, Parish of Dryander	3 Dashers Drive
1100004	C E Glover	Lot 7 on SP144396, Parish of Dryander	17 Shute Harbour Road, Cannonvale

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CONCESSIONS

Pensioner Remissions

Council recognises that certain types of pensioners have contributed rates over a period of time and should be afforded a concession where their ability to pay is restricted by limited and/or fixed income.

To address this situation Council has adopted a pensioner remission policy which grants pensioners a remission on general rates of **30%** of rates and charges to a maximum of **\$350.00**. Qualification is dependent upon the type and amount of pension detailed in the policy.

Donations and Concessions for Community Organisations

Council acknowledges the contributions made by various community and sporting organisations throughout the region by way of granting a donation or concession to the organisation. Council has adopted the policy 'Concessions - Community Organisations Policy'.

These policies will allow for a donation or concession as applicable for financial assistance equivalent to a percentage of the nett rates and charges, subject to compliance with specified criteria.

Remission for Granny Flats

Council recognises the financial impact of additional service charges for property owners who provide non-income-generating granny flats in support of dependent relatives. To ameliorate this impact, Council has adopted a policy (Rating Concessions - Granny Flats) to grant a remission on the extra service charges.

Deferral of Liability to Pay Rates

Individual ratepayers may find it difficult to meet their obligations due to their financial circumstances. Notwithstanding Council's other policies, special arrangements can be made provided proof of hardship is provided to Council. The nature of these arrangements is generally determined on a case-by-case basis

Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession or remission should be able to demonstrate unusual and severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time. The nature of these arrangements is generally determined on a case-by-case basis.

Exceptional Circumstances – Natural Disaster or Drought Relief

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy (31st December or 30th June). This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Primary Industries shall be the determining body for the process of declaration of drought.

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Developer Concessions

Council will levy rates on a discounted valuation to persons who subdivide land. The discount applied to the valuation and used to levy rates will be **40% of the valuation**. The subdivision must have been approved by the Chief Executive of the Department of Natural Resources, for this discount to apply. Section 50 of the *Land Valuation Act 2010* provides for a separate valuation to be issued for each lot in a plan of subdivision, and for the valuation to be discounted for rating purposes on certain newly subdivided land that has not been developed.

Council will levy the rates for the category that best fits the use to which the property is being put. The rate in the dollar applicable to the category will be used as though the property were differentially categorised for rates similar to any other property in the region.

DISCOUNT ON RATES

To encourage the prompt payment of rates and charges in order to improve Council's cash flows and minimise the extent of subsequent recovery action, Council will allow a **5% discount** on nominated payments received within 30 days of the issue of the rate notice. The discount is applicable to the following charges:

<u>Charge</u>	<u>Applicable Discount</u>
General Rates and Charges	5%
Water Access Charge (User Pays)	5%
Water Access Charge (Allocation)	5%
Water Consumption Charge	nil %
Water Consumption (Excess)	nil %
Waste Water (Sewerage) Charge	5%
Domestic Garbage/Refuse Charge	5%
Whitsunday Refuse Facility Charge	5%
Rural Fire Brigade Charge	nil %
State Fire Levy	nil %
<u>Local Government</u>	
General Rates Equivalent Regime	nil %

RECOVERY ACTION

To minimise the rates and other debtors arrears owing to Council, it is recognised that action must be taken to recoup the outstanding funds.

In order to achieve acceptable levels of arrears the "Rates Recovery Policy" and "General Debtors Policy" adopted by Council will be followed by staff.

INTEREST ON RATE ARREARS

Council will levy interest on arrears of rates and charges in accordance with the provisions of the *Local Government Regulation 2012* at the rate of **seven (7%) per cent compounding and applied on daily rests**.

COST- RECOVERY FEES

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. In simple terms, a cost-recovery fee may be charged for the issue of an approval or for providing a service of any sort under a Local Government Act.

A cost-recovery fee must not be more than the cost to Council of taking the action for which the fee is charged.

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

However, in setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Generally, the Goods and Services Tax is not applicable to cost-recovery fees.

BUSINESS ACTIVITY FEES (COMMERCIAL CHARGES)

Section 262 of the *Local Government Act 2009* allows Council to set a charge for services and facilities, other than a service or facility for which a cost-recovery fee may be fixed. These are commonly referred to as "Commercial Charges". In general terms, commercial charges are applied to business activities such as the Whitsunday Coast Airport, Foxdale Quarry, Proserpine & Wangaratta Tourist Park and the Shute Harbour Transit Facility.

The Council recognises the validity of fully imposing the user pays principle as a minimum for its commercial charges, unless circumstances exist where this is contrary to Council's express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the region's rating base cannot subsidise the specific users or clients of Council's commercial products and services.

Council will add the Goods and Services Tax (GST) to commercial charges for the provision of goods and services to which GST is applicable. All of Council's commercial charges are detailed in Council's 2016/17 Schedule of Commercial and Other Charges.

PAYMENTS IN ADVANCE AND PAYMENT OF OVERDUE RATES BY ARRANGEMENT

To assist ratepayers in meeting their rate responsibilities, Council may accept applications for payment of overdue rates and utility charges by arrangements from property owners who can demonstrate a genuine financial hardship. Each application will be assessed on its merits.

The applicant must comply with the terms of the arrangement plan agreed to, as default will result in Council requiring immediate full payment of future instalments. Interest will accrue in accordance with Section 133 of the *Local Government Regulation 2012* at a rate equivalent to that defined in Council's interest policy.

EMERGENCY MANAGEMENT LEVY

Through the operation of the *Fire and Emergency Services Act 1990*, Council is required to charge on each assessment an Emergency Management Levy. This Levy has been introduced by the Queensland State Government and is a charge distinct from and in addition to the Special Charge Council levies for the five Rural Fire Brigade areas. Council collects a Special Charge through the rates system to assist with paying for the activities of the Rural Fire Brigade in the areas of Gloucester, Conway, Cannon valley, Bowen Delta and Heronvale.

SCHEDULE 1 - Land Use Codes

COUNCIL LAND USE CODES

- 01 Vacant Urban Land
- 02 Single Unit Dwelling
- 03 Multi Unit Dwelling (Flats, Bed & Breakfast)
- 04 Large Homesite - Vacant
- 05 Large Homesite - Dwelling
- 06 Outbuilding
- 07 Guest House/Private Hotel
- 08 Building Units
- 09 Group Titles
- 10 Combined Multi-dwellings/Shops
- 11 Shop-Single
- 12 Shops - Shopping Group (more than six shops)
- 13 Shops - Shopping Group - two to six shops
- 14 Shops - Main Retail (Central Business District)
- 15 Shops - Secondary Retail (Fringe Central Business District)
presence of service ind)
- 16 Drive in shopping centre
- 17 Restaurant
- 18 Special Tourist Attraction
- 19 Walkway
- 20 Marina
- 21 Residential Institutions (Non-medical care)
- 22 Car Parks
- 23 Retail Warehouse
- 24 Sales area outdoors (Dealers,boats,cars etc)
- 25 Professional Offices
- 26 Funeral Parlours
- 27 Hospitals, conv. Homes (Medical care)(Private)
- 28 Warehouse & Bulk Stores
- 29 Transport Terminal
- 30 Service Station
- 31 Oil depot & refinery
- 32 Wharves
- 33 Builders yards
- 34 Cold Stores - ice works
- 35 General Industry
- 36 Light Industry
- 37 Noxious/offensive industry (including Abattoir)
- 38 Advertising - Hoarding
- 39 Harbour Industries
- 40 Extractive
- 41 Child Care ex kindergarten
- 42 Hotel/Tavern
- 43 Motels
- 44 Nurseries (Plants)
- 45 Theatres cinemas
- 46 Drive-in Theatre
- 47 Licensed club
- 48 Sports clubs/facilities

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- 49 Caravan Parks
- 50 Other Clubs (non business)
- 51 Religious
- 52 Cemeteries (incl Crematoria)
- 53 not allocated
- 54 not allocated
- 55 Library
- 56 Show Grounds/Racecourse/Airfield
- 57 Parks/Gardens
- 58 Educational incl Kindergarten
- 59 not allocated
- 60 Sheep Grazing - dry
- 61 Sheep breeding
- 62 not allocated
- 63 not allocated
- 64 Cattle Grazing - Breeding
- 65 Cattle breeding & fattening
- 66 Cattle fattening
- 67 Goats
- 68 Dairy Cattle - Milk-Quota
- 69 Dairy Cattle - no quota
- 70 Dairy Cattle - cream
- 71 Oil seeds
- 72 not allocated
- 73 Agriculture - Grains
- 74 Agriculture - Turf Farms
- 75 Sugar Cane
- 76 Tobacco
- 77 Cotton
- 78 Rice
- 79 Orchards
- 80 Tropical Fruits
- 81 Pineapples
- 82 Vineyards
- 83 Small Crops & Fodder - Irrigated
- 84 Small Crops & Fodder - non irrigated
- 85 Pigs
- 86 Horses
- 87 Poultry
- 88 Forestry & Logs
- 89 Animals Special
- 90 Stratum
- 91 Transformers
- 92 Defence Force Establishment
- 93 Peanuts
- 94 Vacant Rural Land (Excl. 1 & 4)
- 95 Reservoir, Dams, Bores
- 96 Public Hospital
- 97 Welfare home/institution
- 98 not allocated
- 99 Community Protection Centre

SCHEDULE 2 – Rateable and Non Rateable Land

Local Government Act 2009

93 Land on which rates are levied

- (1) Rates may be levied on rateable land.
- (2) **Rateable land** is any land or building unit, in the local government area, that is not exempted from rates.
- (3) The following land is exempted from rates—
 - (a) unallocated State land within the meaning of the Land Act;
 - (b) land that is occupied by the State or a government entity, unless—
 - (i) the government entity is a GOC or its subsidiary (within the meaning of the *Government Owned Corporations Act 1993*) and the government entity is not exempt from paying rates; or
 - (ii) the land is leased to the State or a government entity by someone who is not the State or a government entity;
 - (c) land in a state forest or timber reserve, other than land occupied under—
 - (i) an occupation permit or stock grazing permit under the Forestry Act; or
 - (ii) a lease under the Land Act;
 - (d) Aboriginal land under the *Aboriginal Land Act 1991*, or Torres Strait Islander land under the *Torres Strait Islander Land Act 1991*, other than a part of the land that is used for commercial or residential purposes;
 - (e) the following land under the Transport Infrastructure Act—
 - (i) strategic port land that is occupied by a port authority, the State, or a government entity;
 - (ii) strategic port land that is occupied by a wholly owned subsidiary of a port authority, and is used in connection with the Cairns International Airport or Mackay Airport;
 - (iii) existing or new rail corridor land;
 - (iv) commercial corridor land that is not subject to a lease;
 - (f) airport land, within the meaning of the *Airport Assets (Restructuring and Disposal) Act 2008*, that is used for a runway, taxiway, apron, road, vacant land, buffer zone or grass verge;
 - (g) land that is owned or held by a local government unless the land is leased by the local government to someone other than another local government;
 - (h) land that is—
 - (i) primarily used for show grounds or horseracing; and
 - (ii) exempted from rating by resolution of a local government;
 - (i) land that is exempted from rating, by resolution of a local government, for charitable purposes;
 - (j) land that is exempted from rating under—
 - (i) another Act; or
 - (ii) a regulation, for religious, charitable, educational or other public purposes.
- (4) The land mentioned in subsection (3)(f) stops being exempted land when either of the following events first happens—
 - (a) a development permit or compliance permit under the Planning Act comes into force for the land for a use that is not mentioned in subsection (3)(f);
 - (b) development within the meaning of the Planning Act (other than reconfiguring a lot) starts for a use that is not mentioned in subsection (3)(f).

For section 93(3)(j)(ii) of the Act, the following land is exempted from rating—

(a) land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes—

- (i) religious purposes, including, for example, public worship;
- (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities;
- (iii) the administration of the religious entity;
- (iv) housing incidental to a purpose mentioned in subparagraphs (i) to (iii);

(b) land vested in, or placed under the management and control of, a person under an Act for—

- (i) a public purpose that is a recreational or sporting purpose; or
- (ii) a charitable purpose;

(c) land used for the purposes of a public hospital if—

(i) the public hospital is—

- (A) part of a private hospital complex; or
- (B) a private and public hospital complex; and

(ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex;

(d) land owned by a community organisation if the land is less than 20ha and is used for providing the following—

- (i) accommodation associated with the protection of children;
- (ii) accommodation for students;
- (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities;

(e) land used for a cemetery.