



# AGENDA

## Special General Meeting

**Monday 3 June 2019**  
commencing at **1.00pm**

Strathpine Chambers  
220 Gympie Road, Strathpine

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### **COUNCILLOR:**

In accordance with section 258 of the *Local Government Regulation 2012*, Councillors are given notice of a Special General Meeting of the Moreton Bay Regional Council to be held at Strathpine Chambers, 220 Gympie Road, Strathpine on Monday 3 June 2019 commencing at 1.00pm.

The purpose of the special meeting is:

**The adoption of the Moreton Bay Regional Council Budget and Operational Plan 2019/20 and receipt of the Statement of Estimated Financial Position for the 2018/19 Financial Year.**

Daryl Hitzman  
Chief Executive Officer

29 May 2019

# Moreton Bay Regional Council

SPECIAL GENERAL MEETING - 473  
3 June 2019

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## 1. OPENING PRAYER

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## 2. ATTENDANCE & APOLOGIES

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Cr Mike Charlton (Acting Mayor) (Chairperson)

### **Apologies:**

Cr Allan Sutherland (Mayor) who is representing Council as part of the Queensland Government's Trade Mission to the 2019 BIO International Convention in Philadelphia, Pennsylvania.

Cr Peter Flannery

## 3. PURPOSE OF MEETING

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The purpose of the special meeting is:

**The adoption of the Moreton Bay Regional Council Budget and Operational Plan 2019/20 and receipt of the Statement of Estimated Financial Position for the 2018/19 Financial Year.**

### **3.1. Budget Speeches**

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The Acting Mayor (Cr Mike Charlton) and Spokesperson for Corporate Services (Cr Matt Constance) to provide respective budgetary speeches.

### **3.2. Adoption of the Moreton Bay Regional Council Budget and Operational Plan 2019/20**

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*Attachment #1 (A18563672) – **DOCUMENT EMBARGOED TO 3 JUNE 2019***

Under sections 104 and 107A of the *Local Government Act 2009* and sections 170 of the *Local Government Regulation 2012*, the Council is required to adopt, for each financial year, after 31 May before the financial year and before 1 August in the financial year, a budget and revenue statement which complies with the *Local Government Regulation 2012*.

Under section 104 of the *Local Government Act 2009* and section 174 of the *Local Government Regulation 2012*, the local government is required to prepare and adopt an operational plan each financial year. Under section 175 of the *Local Government Regulation 2012*, the operational plan must be consistent with the annual budget and state how the Council will progress the implementation of its corporate plan during the period of the operational plan and manage operational risks.

In this regard a document titled "*Moreton Bay Regional Council Budget and Operational Plan 2019/20*" containing the required documents for the 2019/20 financial year, is tabled as an attachment to this item.

### **MOTION 1**

That pursuant to section 104 of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, the budget for the financial year ending 30 June 2020, incorporating statements of income and expenditure, cash flow, changes in equity and financial position and a long-term financial forecast, a revenue statement and a revenue policy, as contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document, be adopted.

**MOTION 2**

That pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the Council resolves to levy the differential general rates for the 2019/20 financial year as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

**MOTION 3**

That pursuant to section 81 of the *Local Government Regulation 2012*, the Council resolves that the rating categories of rateable land in its local government area and a description of each of the rating categories for 2019/20, be as follows:

***Residential Single Dwellings***

<b>Category</b>	<b>Description</b>
R1 Single Residential – Owner occupied/ single household	Land which contains a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence; and (b) otherwise occupied <b>only</b> by members of a single household that includes the resident property owner or owners.
R2 Single Residential – otherwise occupied	Land which contains a single residence that is not part of a community title scheme and where the use and occupation of the land do not comply with <b>both</b> paragraph (a) <b>and</b> paragraph (b) in the Description for Category R1.

***Interpretation for R1 and R2 categories***

The category descriptions for Categories R1 and R2 must be read with the following definitions and explanation, which form part of the descriptions.

Meaning of single residence

A **single residence** must be a dwelling. A “dwelling” is a self-contained residence which includes all of the following:

- (a) food preparation facilities;
- (b) a bath or shower;
- (c) a toilet and wash basin; and
- (d) clothes washing facilities.

A dwelling may comprise 2 or more buildings if:

- (a) one or more of the buildings is not itself a dwelling, because it does not include all of the things stated in the definition of “dwelling”;
- (b) taken together, the buildings do include all of those things; and
- (c) the buildings are designed located and configured to facilitate common and shared use of all those things by the residents of a single household.

A **single residence** may consist of only one dwelling, but may also include a **secondary dwelling** that is part of the **single residence**.

A **secondary dwelling** is part of a **single residence** only if it is a dwelling that:

- (a) is substantially smaller in size, including having a substantially smaller gross floor area, than the other dwelling on the land (the “primary dwelling”);
- (b) obtains access from the driveway giving access to the primary dwelling;
- (c) is not separately metered or charged for water, electricity, and other utility services;
- (d) is used in conjunction with and in a way that is subordinate to the use of the primary dwelling; and

- (e) is located, oriented and configured so as to have a relationship and association with the primary dwelling such that both dwellings may be conveniently used and occupied by members of a single household.

A **secondary dwelling** which is part of a **single residence** may be a separate freestanding building, or may be constructed within the building envelope of, or attached to, the primary dwelling.

However, there may be scenarios under which the property owner resides in either the primary or secondary dwelling as his or her principal place of residence, but the other dwelling (either primary or secondary) is occupied or available for occupation by person/s who are not part of the property owner's household. In that scenario, Category R2 will apply, even though the occupier of one of the dwellings is not a part of the household of the owner.

However, Category R2 does not apply where no part of a property which may otherwise be a single residence, including a secondary dwelling, is occupied by the property owner, including members of the owner's household, as their principal place of residence. In those circumstances, the property will be rated under the Multi-Residential F2 differential rating category in respect of which further explanation is provided below.

**Explanatory note:** This definition and explanation of **secondary dwelling** is based on the definition of **secondary dwelling** in the Moreton Bay Regional Council Planning Scheme, but is not identical. The definition has been adapted to a differential rating context. Nevertheless, a dwelling which is a **secondary dwelling** under the planning scheme is always a **secondary dwelling** for the purpose of rating categorisation. However, if the **secondary dwelling** is occupied by a separate household, the land will fall into category R2, not R1. If the property is not used as the principal place of residence for at least one of the property owners in either dwelling, the property will be rated under the Multi-Residential F2 differential rating category as further explained below.

### Meaning of **principal place of residence**

A single residence is used by the **property owner** as his or her **principal place of residence** if the owner ordinarily or predominantly lives (including but not limited to eating and sleeping) at the residence on a daily basis, and does not ordinarily live anywhere else. A **property owner** can only have one **principal place of residence** at any point in time. Only a natural person can have a **principal place of residence**.

For determining whether a single residence is a **property owner's** principal place of residence the Council may have regard to:

- (a) the length of time the person has occupied the residence;
- (b) the place of residence of the person's family;
- (c) whether the person has moved his or her personal belongings into the residence;
- (d) the person's address on the electoral roll;
- (e) whether services such as telephone, electricity and gas are connected to the residence in the person's name;
- (f) any other matter relevant to the question of where the person ordinarily or predominantly lives.

### Meaning of **property owner**

For Category R1, a **property owner** is ordinarily a natural person who is the "owner" liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the **property owner** for the purpose of applying Category R1 if all of the following criteria and requirements are met:

- (a) the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person;
- (b) the trustee holds title wholly or predominantly for the purpose of managing the affairs of the person by reason of that person's (legal, physical or other relevant) disability;
- (c) the person (alone or with others) is beneficially entitled to an ownership interest in the land; and
- (d) the trustee provides the Council, if it so requests, with a statutory declaration verifying paragraphs (a) to (c), and also annexing and verifying a copy of the relevant deed or instrument of trust.

In addition, if the **property owner** under that extended definition is receiving the maximum rate of pension (Maximum Rate) under Commonwealth law, or is in receipt of a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService, the property owner will be considered eligible to receive the Council Pensioner concession, identified as Concession 1 in this Revenue Statement, even though the person does not qualify for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme), so long as the person's circumstances are otherwise in accordance with the requirements and restrictions stated hereafter for that concession.

### Meaning of *single household*

For Category R1, land is occupied by members of a **single household** only if all persons ordinarily or regularly residing at the land do so under living arrangements involving ongoing collective sharing of, and commonality in, day to day living arrangements such as meals, household work, social interaction and mutual support, as a single domestic unit comprising, or exhibiting the ordinary characteristics of, a family unit.

### Particular extended application of Category R1

Upon the death of the last living **property owner** of land in Category R1, the land is taken to continue to meet the description for Category R1 until the earliest to occur of the following events:

- (a) a change of ownership of the land (other than a transfer to executors or trustees of the estate of the deceased property owner **merely** for the purpose of estate administration);
- (b) the land being occupied and used under a tenancy entered into by the executors or trustees on behalf of the estate of the deceased property owner; or
- (c) the expiration of 2 clear calendar quarters after the quarter which includes the date of death of the deceased **property owner**.

Upon the occurrence of the relevant event, the land will be re-categorised (if necessary) based upon its use at that time.

**Further explanatory note for R categories generally:** If there is a second dwelling on the land but it does not meet the definition and requirements above for a **secondary dwelling**, the land cannot be categorised as R1 or R2. In such a case, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised F2.

Also, if there are 3 or more dwellings on the land, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised under the appropriate "F" category. That is so even if one of the dwellings otherwise meets the definition and requirements for a **secondary dwelling**.

### **Residential Units (Community Title)**

<b>Category</b>	<b>Description</b>
U10 Units 1 – Owner occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ol style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$900 per square metre; and</li> <li>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</li> </ol>
U20 Units 2 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ol style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre; and</li> <li>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</li> </ol>
U30 Units 3 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ol style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.</li> </ol>

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<i>Category</i>	<i>Description</i>
U4O Units 4 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.</li> </ul>
U5O Units 5 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.</li> </ul>
U6O Units 6 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$85 per square metre.</li> </ul>
U1N Units 1 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$900 per square metre; and</li> <li>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</li> </ul>
U2N Units 2 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre; and</li> <li>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</li> </ul>
U3N Units 3 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.</li> </ul>
U4N Units 4 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.</li> </ul>

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<b>Category</b>	<b>Description</b>
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where:  (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.
U6N Units 6 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where:  (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$85 per square metre.

### **Interpretation for U1O to U6N categories**

The category descriptions for Categories U1O to U6N must be read with the following definitions and explanation, which form part of the descriptions. Some of the definition and explanation applies only to Categories U1O to U6O.

#### **Meaning of complex**

**Complex** means all of the buildings and other structures constructed on the scheme land.

#### **Meaning of principal place of residence**

A **single residential building unit** is used by the **property owner** as his or her **principal place of residence** if the owner ordinarily or predominantly lives (including but not limited to eating and sleeping) at the unit on a daily basis, and does not ordinarily live anywhere else. A **property owner** can only have one **principal place of residence** at any point in time. Only a natural person can have a **principal place of residence**.

For determining whether a building unit is a **property owner's** principal place of residence the Council may have regard to:

- (a) the length of time the person has occupied the residence;
- (b) the place of residence of the person's family;
- (c) whether the person has moved his or her personal belongings into the residence;
- (d) the person's address on the electoral roll;
- (e) whether services such as telephone, electricity and gas are connected to the residence in the person's name;
- (f) any other matter relevant to the question of where the person ordinarily or predominantly lives.

#### **Meaning of property owner**

For Categories U1O to U6O, a **property owner** is a natural person who is the **owner** liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the **property owner** for the purpose of applying Categories U1O to U6O if all of the following criteria and requirements are met:

- (a) the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person;
- (b) the trustee holds title wholly or predominantly for the purpose of managing the affairs of the person by reason of that person's (legal, physical or other relevant) disability;
- (c) the person (alone or with others) is beneficially entitled to an ownership interest in the land;
- (d) the trustee provides the Council, if it so requests, with a statutory declaration verifying the foregoing matters, and also annexing and verifying a copy of the relevant deed or instrument of trust.



In addition, if the **property owner** under that extended definition is receiving the maximum rate of pension (Maximum Rate) under Commonwealth law, or is in receipt of a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService, the property owner will be considered eligible to receive the Council Pensioner concession, identified as Concession 1 in this Revenue Statement, even though the person does not qualify for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme), so long as the person's circumstances are otherwise in accordance with the requirements and restrictions stated hereafter for that concession.

Particular extended application of Categories U1O to U6O

Upon the death of the last living **property owner** of land in any of Categories U1O to U6O, the land is taken to continue to meet the description for the relevant Category until the earliest to occur of the following events:

- (a) a change of ownership of the land (other than a transfer to executors or trustees of the estate of the deceased property owner merely for the purpose of estate administration);
- (b) the land being occupied and used under a tenancy entered into by the executors or trustees on behalf of the estate of the deceased property owner; or
- (c) the expiration of 2 clear calendar quarters after the quarter which includes the date of death of the deceased **property owner**.

Upon the occurrence of the relevant event, the land will be re-categorised (if necessary) based upon its use at that time.

Meaning of **scheme land**

**Scheme land** has the meaning given by the *Body Corporate and Community Management Act 1997*.

Meaning of **single residential building unit**

A **single residential building unit** (or **building unit**) is a lot under the *Body Corporate and Community Management Act 1997* which is used as a residence, regardless of whether the residence is part of a building, attached to one or more other units (or other buildings) or free-standing.

A lot under the *Body Corporate and Community Management Act 1997* which contains a building comprising multiple residences is not a single residential building unit. It falls under and will be categorised under an appropriate "F" Category.

**Multi Residential Dwellings (Flats)**

<b>Category</b>	<b>Description</b>
F2	where the number of dwellings on the land is equal to 2
F3	where the number of dwellings on the land is equal to 3
F4	where the number of dwellings on the land is equal to 4
F5	where the number of dwellings on the land is equal to 5
F6	where the number of dwellings on the land is equal to 6
F7	where the number of dwellings on the land is equal to 7
F8	where the number of dwellings on the land is equal to 8
F9	where the number of dwellings on the land is equal to 9
F10	where the number of dwellings on the land is equal to 10
F11	where the number of dwellings on the land is equal to 11
F12	where the number of dwellings on the land is equal to 12
F13	where the number of dwellings on the land is equal to 13
F14	where the number of dwellings on the land is equal to 14
F15	where the number of dwellings on the land is equal to 15
F16	where the number of dwellings on the land is equal to 16
F17	where the number of dwellings on the land is equal to 17
F18	where the number of dwellings on the land is equal to 18
F19	where the number of dwellings on the land is equal to 19
F20	where the number of dwellings on the land is equal to 20
F21	where the number of dwellings on the land is equal to 21
F22	where the number of dwellings on the land is equal to 22
F23	where the number of dwellings on the land is equal to 23
F24	where the number of dwellings on the land is equal to 24
F25	where the number of dwellings on the land is equal to 25
F26	where the number of dwellings on the land is equal to 26
F27	where the number of dwellings on the land is equal to 27
F28	where the number of dwellings on the land is equal to 28

<b>Category</b>	<b>Description</b>
F29	where the number of dwellings on the land is equal to 29
F30	where the number of dwellings on the land is equal to 30
F31	where the number of dwellings on the land is equal to 31
F32	where the number of dwellings on the land is equal to 32
F33	where the number of dwellings on the land is equal to 33
F34	where the number of dwellings on the land is equal to 34
F35	where the number of dwellings on the land is equal to 35
F36	where the number of dwellings on the land is equal to 36
F37	where the number of dwellings on the land is equal to 37
F38	where the number of dwellings on the land is equal to 38
F39	where the number of dwellings on the land is equal to 39
F40	where the number of dwellings on the land is equal to 40
F41	where the number of dwellings on the land is equal to 41
F42	where the number of dwellings on the land is equal to 42
F43	where the number of dwellings on the land is equal to 43
F44	where the number of dwellings on the land is equal to 44
F45	where the number of dwellings on the land is equal to 45
F46	where the number of dwellings on the land is equal to 46
F47	where the number of dwellings on the land is equal to 47
F48	where the number of dwellings on the land is equal to 48
F49	where the number of dwellings on the land is equal to 49
F50	where the number of dwellings on the land is equal to 50
F51	where the number of dwellings on the land is equal to 51
F52	where the number of dwellings on the land is equal to 52
F53	where the number of dwellings on the land is equal to 53
F54	where the number of dwellings on the land is equal to 54
F55	where the number of dwellings on the land is equal to 55
F56	where the number of dwellings on the land is equal to 56
F57	where the number of dwellings on the land is equal to 57
F58	where the number of dwellings on the land is equal to 58
F59	where the number of dwellings on the land is equal to 59
F60	where the number of dwellings on the land is equal to 60
F61	where the number of dwellings on the land is equal to 61
F62	where the number of dwellings on the land is equal to 62
F63	where the number of dwellings on the land is equal to 63
F64	where the number of dwellings on the land is equal to 64
F65	where the number of dwellings on the land is equal to or greater than 65

**Interpretation for F2 to F65 categories**

The category descriptions for Categories F2 to F65 must be read with the following definitions and explanation, which form part of the descriptions.

**Meaning of *dwelling***

A **dwelling** is a self-contained residence which includes all of the following:

- (a) food preparation facilities;
- (b) a bath or shower;
- (c) a toilet and wash basin; and
- (d) clothes washing facilities.

For Categories F2 to F65:

- a **dwelling** may form part of a building containing other dwellings (and/or other uses), be attached to one or more other dwellings or other buildings or be free-standing;
- a lot in a community title scheme which contains only a single residence is not a **dwelling** for the F categories, (and will be categorised under one of the U Categories as *Residential Units (Community Title)*).

- however, a lot in a community title scheme which contains a building comprising more than one **dwelling** is within the F categories, and will be categorised under one of Categories F2 to F65 accordingly, based on the number of dwellings on the lot.

A secondary dwelling forming part of a **single residence** as defined for the purposes of Categories R1 and R2 is not a **dwelling** for Category F2, unless none of the residents (including those in any secondary dwelling) who are the owners of the property occupy it, with or without extended members of their household, as the principal place of residence of the owner.

Therefore, to avoid doubt, Categories F2 to F65 (as appropriate) otherwise apply to rateable land which contains 2 or more dwellings (whether free-standing or otherwise). This will include situations where a property contains a primary and secondary dwelling, but neither is occupied by the owner or members of the owner's household as their principal place of residence but the dwellings are rather occupied by or available to be occupied by other persons. Neither category R1 or R2 applies in those circumstances. Category F2 applies in those circumstances.

**Explanatory note for F categories generally:** Generally, this category applies to land contained in a single valuation and rates assessment if the land contains more than one dwelling. The use of the term "Flats" in the heading is merely for broad general guidance of ratepayers, helping to distinguish the F Categories from the U Categories for single residence community title lots, and does not limit the defined meaning of **dwelling**.

If there are only 2 **dwellings** on the land and one of the dwellings is a **secondary dwelling** as defined and explained in the definitions and explanation for the *Residential Single Dwellings (R) Categories*, the land is not used for *Multi Residential Dwellings (Flats)*, and will fall within Category R1 or R2. However, that is only the case where at least one of the dwellings is occupied by the owner as their principal place of residence.

If there are 2 dwellings on the land but neither is occupied by the owner or members of the owner's household as their principal place of residence, the land is to be categorised under the F2 *Multi Residential Dwellings (Flats)* category, and will be rated accordingly.

If there are 3 or more dwellings on the land, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised under the appropriate "F" category above. That is so even if one of the dwellings otherwise meets the definition and requirements for a **secondary dwelling** as defined and explained in the definitions and explanation for the *Residential Single Dwellings (R) Categories*.

**Vacant Land**

Category	Description
VL1	Land with a rateable value less than \$1,000,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land
<i>Classes of capping for the VL1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.	
VL2	Land with a rateable value greater than or equal to \$1,000,000 but less than \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land
<i>Classes of capping for the VL2 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.	
VL3	Land with a rateable value greater than or equal to \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land

Note: Discounting for Subdivided Land – Pursuant to Chapter 2, (sections 49 to 51) of the *Land Valuation Act 2010* the Council is required to discount the rateable value of certain land when levying rates. If these provisions apply to any rateable land the minimum general rate levy and any limitation on an increase to rates and charges, (capping) will not apply to that land.

## Moreton Bay Regional Council

### **Sporting Clubs and Community Groups**

<b>Category</b>	<b>Description</b>
SC1	Land used for sports clubs and facilities including land that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  48 – Sports Clubs/Facilities 50 – Other Clubs (non business)

### **Retirement Villages**

<b>Category</b>	<b>Description</b>
RV1	Land which contains a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the <i>Retirement Villages Act 1999</i> .
Category RV2 to Category RV45	Land which contains a retirement village where:  (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme;  and:
RV2	the retirement village has less than 10 independent living dwellings
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings

## Moreton Bay Regional Council

<b>Category</b>	<b>Description</b>
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings
RV45	the retirement village has greater than or equal to 430 independent living dwellings

### **Interpretation**

***Independent living dwelling*** means a dwelling (eg. detached houses, townhouses or units) that is self-contained and for which some level of support is or may be provided to residents, but that support is intended to be minimal or in emergent circumstances because the primary intent of the retirement village scheme is to enable independent living.

## Moreton Bay Regional Council

### Relocatable Home Parks

<b>Category</b>	<b>Description</b>
Category RH1 to Category RH44	Land which is used primarily as a relocatable home park and that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  49A – Multi Residential (Relocatable Home Parks);  and:
RH1	the relocatable home park has less than 10 sites
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites
RH44	the relocatable home park has greater than or equal to 430 sites

### Caravan Parks

<b>Category</b>	<b>Description</b>
CP1	Land which is used primarily as a caravan park including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  49 – Caravan Park

## Moreton Bay Regional Council

### **Bed and Breakfasts**

<b>Category</b>	<b>Description</b>
BB1	<p>Land which is used to a material extent as Bed and Breakfast accommodation including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>9 – Bed and Breakfast</p>

### **Rural Agricultural**

<b>Category</b>	<b>Description</b>
RA1	<p>Land valued by the Department of Natural Resources and Mines (DNRM) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts</p>

**Poultry Farms**

<b>Category</b>	<b>Description</b>
PF1	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87A – Poultry</p> <p>and:</p> <p>The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.</p>
PF2	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87B – Poultry</p> <p>and:</p> <p>The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.</p>
PF3	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and:</p> <p>The Poultry Farm farms 1,000 birds or less.</p>



# Moreton Bay Regional Council

## **Light Commercial**

<b>Category</b>	<b>Description</b>
LC1	<p>Land which is used for light commercial purposes including land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <ul style="list-style-type: none"> <li>07 – Guest House/Private Hotel</li> <li>11 – Shops</li> <li>16 – Drive-in Shopping Centre/Group of Shops</li> <li>17 – Restaurant</li> <li>18 – Special Tourist Attraction</li> <li>21 – Residential Institution (non medical care)</li> <li>22 – Car Parks</li> <li>23 – Retail Warehouse</li> <li>25 – Professional Offices</li> <li>26 – Funeral Parlours</li> <li>27 – Hospitals, Convalescence Homes (medical care)(private)</li> <li>28 – Warehouse and Bulk Stores (and the building/s on the land have a gross floor area less than or equal to 10,000 square metres)</li> <li>29 – Transport Terminal</li> <li>32 – Wharves</li> <li>33 – Builders Yard, Contractors</li> <li>34 – Cold Stores - Ice Works</li> <li>36 – Light Industry</li> <li>38 – Advertising - Hoarding</li> <li>39 – Harbour Industries</li> <li>41 – Child Care Excluding Kindergarten</li> <li>44 – Nurseries (plants)</li> <li>45 – Theatres, Cinemas</li> <li>46 – Drive-in Theatre</li> <li>56 – Showgrounds, Racecourse, Airfields</li> <li>58 – Educational Including Kindergarten</li> <li>95 – Reservoir, Dam, Bores</li> <li>96 – Public Hospital</li> <li>97 – Welfare Home/Institution</li> <li>99 – Community Protection Centre</li> </ul>

## **Outdoor Sales Areas**

<b>Category</b>	<b>Description</b>
OSA1	<p>Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>24 – Sales Area Outdoors (dealers, boats, cars, etc); and</p> <p>The area of the physical land parcel is equal to or greater than 4,000 square metres.</p>
OSA2	<p>Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>24 – Sales Area Outdoors (dealers, boats, cars, etc); and</p> <p>The area of the physical land parcel is less than 4,000 square metres.</p>

## **Marina**

<b>Category</b>	<b>Description</b>
MA1	<p>Land which is used for marina purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>20 – Marina</p>

## Moreton Bay Regional Council

### Drive Through Restaurants

Category	Description
DTR1	Land which is used for Drive Through Restaurant purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  17A – Drive Through Restaurants

### Motels

Category	Description
Category M3 to Category M55	Land which is used for Motel purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  43 – Motels  and:
M3	where the number of rooms is equal to or less than 3
M4	where the number of rooms is equal to 4
M5	where the number of rooms is equal to 5
M6	where the number of rooms is equal to 6
M7	where the number of rooms is equal to 7
M8	where the number of rooms is equal to 8
M9	where the number of rooms is equal to 9
M10	where the number of rooms is equal to 10
M11	where the number of rooms is equal to 11
M12	where the number of rooms is equal to 12
M13	where the number of rooms is equal to 13
M14	where the number of rooms is equal to 14
M15	where the number of rooms is equal to 15
M16	where the number of rooms is equal to 16
M17	where the number of rooms is equal to 17
M18	where the number of rooms is equal to 18
M19	where the number of rooms is equal to 19
M20	where the number of rooms is equal to 20
M21	where the number of rooms is equal to 21
M22	where the number of rooms is equal to 22
M23	where the number of rooms is equal to 23
M24	where the number of rooms is equal to 24
M25	where the number of rooms is equal to 25
M26	where the number of rooms is equal to 26
M27	where the number of rooms is equal to 27
M28	where the number of rooms is equal to 28
M29	where the number of rooms is equal to 29
M30	where the number of rooms is equal to 30
M31	where the number of rooms is equal to 31
M32	where the number of rooms is equal to 32
M33	where the number of rooms is equal to 33
M34	where the number of rooms is equal to 34
M35	where the number of rooms is equal to 35
M36	where the number of rooms is equal to 36
M37	where the number of rooms is equal to 37
M38	where the number of rooms is equal to 38
M39	where the number of rooms is equal to 39
M40	where the number of rooms is equal to 40
M41	where the number of rooms is equal to 41
M42	where the number of rooms is equal to 42
M43	where the number of rooms is equal to 43
M44	where the number of rooms is equal to 44
M45	where the number of rooms is equal to 45
M46	where the number of rooms is equal to 46
M47	where the number of rooms is equal to 47
M48	where the number of rooms is equal to 48

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<b>Category</b>	<b>Description</b>
M49	where the number of rooms is equal to 49
M50	where the number of rooms is equal to 50
M51	where the number of rooms is equal to 51
M52	where the number of rooms is equal to 52
M53	where the number of rooms is equal to 53
M54	where the number of rooms is equal to 54
M55	where the number of rooms is equal to or greater than 55

### **Hotels and Licensed Clubs**

<b>Category</b>	<b>Description</b>
HLC1	Land which is used for Hotel/Tavern purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  42 – Hotel/Tavern
HLC2	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  47A – Licensed Club  and: The Licensed Club has greater than 265 gaming machines.
HLC3	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  47B – Licensed Club  and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.
HLC4	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47C – Licensed Club  and: The Licensed Club has equal to or less than 100 gaming machines.

### **Telco/Transformer Sites**

<b>Category</b>	<b>Description</b>
T1	Land which is used for a Telecommunications or Transformer site being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 91 – Telco/Transformer Sites

### **Service Stations**

<b>Category</b>	<b>Description</b>
SS1	Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  30A – Service Station; and  (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.
SS2	Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  30B – Service Station;  and: The land is not contained in SS1.

***Drive-in Shopping Centre/Group of Shops***

<b>Category</b>	<b>Description</b>
S1S Super Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16F – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.
S2S Major Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16A – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 70,000 square metres and equal to or greater than 50,000 square metres.
S3S Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16B – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.
S4S Sub Regional A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16C – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.
S5S Sub Regional B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16D – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.
S6S Local Shopping Centre A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16E – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.
S7S Local Shopping Centre B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16G – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 3,000 and equal to or greater than 1,300 square metres, and the size of the physical land parcel is greater than 4,000 square metres.

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### Mega Store Retailers

<b>Category</b>	<b>Description</b>
S4M Mega Store Retailer - Sub Regional A	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier 16M - Mega Store Retailer (single retailer with total floor area equal to or greater than 20,000 square metres).
S5M Mega Store Retailer - Sub Regional B	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16S – Mega Store Retailer (single retailer with total floor area greater than or equal to 10,000 square metres and less than 20,000 square metres).
S6M Mega Store Retailer - Local A	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16T - Mega Store Retailer (single retailer with total floor area greater than or equal to 3,000 square metres and less than 10,000 square metres).
S7M Mega Store Retailer - Local B	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16U - Mega Store Retailer (single retailer) with total floor area greater than or equal to 1,300 square metres and less than 3,000 square metres and the size of the physical land parcel is greater than 4,000 square metres.

### Heavy Commercial

<b>Category</b>	<b>Description</b>
HC1 Heavy Commercial 1	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir)  and: The rateable value of the land is greater than \$15,000,000.
HC2 Heavy Commercial 2	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:  31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir)  and: The land is not contained in HC1.
HC3 Extractive Industries	Land which is used for extractive industry being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  40 – Extractive
HC4 Concrete Batching / Asphalt Manufacturing	Land which is used for concrete batching plant or asphalt manufacturing being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifier:  35 – General Industry
HC5 Large Commercial / Industrial	Land which is used for large scale commercial or industrial purposes being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers:  28A - Warehouse and Bulk Stores 36A – Large Industry  and: The building/s on the land have a gross floor area greater than 10,000 square metres.

**Land not otherwise categorised**

Category	Description
O1	Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000
<i>Classes of capping for the O1 differential general rating category:</i>	
1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.	
2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.	
O2	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000
<i>Classes of capping for the O2 differential general rating category:</i>	
1. Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies.	
2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.	
O3	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$2,500,000

“**Land Use Code Identifiers**” are numerical codes applied to land based on their land use as revealed by Council records. They are formally issued by the State Government (Valuer-General) based in part on information supplied by the Council. They are then assigned to individual parcels in the Council’s land record. They are generally accurate to **identify** the relevant land use, and therefore to identify the category into which rateable land should be categorised. However, they are descriptive of land uses and not necessarily conclusive. The correct rating category for rateable land is always based on its actual land use as related to the category which covers that land use. Disputes in that regard are not conclusively resolved by land use code identifiers, but, through the objection and appeal process, by the true facts of land use.

**MOTION 4**

That pursuant to section 93(3)(i) of the *Local Government Act 2009* the Council resolves that the following properties are exempt from General Rates for charitable purposes:

- Lot 2 SP 262249
- Lot 3 RP 160412
- Lot 4 RP 889690
- Lot 10 SP 191312

**MOTION 5**

That pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, the Council resolves to levy the special charges for the 2019/20 financial year as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

The special charges set out in the Revenue Statement are:

- Rural Fire Brigade Special Charge,
- Rural Recycling and Waste Management Special Charge,
- Commercial Waste Management Special Charge,
- North Lakes Enhanced Services Special Charge,
- Newport Canal Maintenance Special Charge,
- Pacific Harbour Canal Maintenance Special Charge,
- Bribie Gardens Canal Maintenance Special Charge; and
- Redcliffe Aerodrome Special Charge.

For that purpose the rateable land to which the special charges apply and the overall plans for the services, facilities or activities to which the special charges apply be the rateable land and overall plans specified in the Revenue Statement.

## **MOTION 6**

That pursuant to section 94 of the *Local Government Regulation 2012*, the Council resolves to adopt the overall plans, annual implementation plans and benefitted area maps specified in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document for the special charges it resolves to levy under motion 5.

## **MOTION 7**

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the Council resolves to levy the utility charges for the 2019/20 financial year as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

## **MOTION 8**

That pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, the Council resolves to levy a separate charge, Regional Infrastructure Separate Charge, for the 2019/20 financial year as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

## **MOTION 9**

That pursuant to section 116 of the *Local Government Regulation 2012*, the Council resolves to limit the increase in the differential general rates as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

## **MOTION 10**

That pursuant to section 107 of the *Local Government Regulation 2012*, the Council resolves that rates and utility charges for the year ending 30 June 2020 will be levied quarterly and as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

## **MOTION 11**

That pursuant to section 122 of the *Local Government Regulation 2012*, the Council resolves to grant concessions to ratepayers as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

## **MOTION 12**

That pursuant to section 118 of the *Local Government Regulation 2012*, the Council resolves that all rates and charges must be paid within 30 days after the rate notice for the rates and charges is issued.

## **MOTION 13**

That pursuant to section 133 of the *Local Government Regulation 2012*, the Council resolves that all overdue rates and charges bear interest as set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document.

## **MOTION 14**

That pursuant to section 257 of the *Local Government Act 2009* the Council delegates to the Chief Executive Officer its powers under section 81 of the *Local Government Regulation 2012* to identify the differential rating category into which each parcel of rateable land in the Council's local government area is included by using relevant information from the Council's land record and any other information which identifies the use of rateable land.

## **MOTION 15**

That pursuant to section 104 of the *Local Government Act 2009* and section 174 of the *Local Government Regulation 2012*, the Moreton Bay Regional Council Operational Plan 2019/20, as contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document, be adopted.

## **MOTION 16**

That, in accordance with section 47(7) of the *Local Government Act 2009*, Council decides not to apply the code of competitive conduct to its prescribed business activities because those business activities are not conducted on a commercial basis or in active competition with the private sector.

## **MOTION 17**

That it be recorded that in each case where a preceding motion refers to a matter set out in the Revenue Statement contained in the Moreton Bay Regional Council Budget and Operational Plan 2019/20 document, that matter is incorporated by reference into, and forms part of the terms and content of the motion, and will be so incorporated and form part of the terms and content of the Council's resolution to adopt the motion.

### **3.3. Statement of Estimated Financial Position for the 2018/19 Financial Year (A18523191 : 8 May 2019 - Refer Supporting Information A18523084)**

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#### **Executive Summary**

The purpose of this report is to present the Council's Statement of Estimated Financial Position for 2018/19.

#### **OFFICER'S RECOMMENDATION**

That the Statement of Estimated Financial Position for the 2018/19 Financial Year as presented by the Chief Executive Officer be received.

#### ***REPORT DETAIL***

##### **1. Background**

The Statement of Estimated Financial Position is a statement that must be presented to the Council as part of the Council's annual budget meeting and is a requirement under section 205 of the *Local Government Regulation 2012*.

##### **2. Explanation of Item**

The Statement of Estimated Financial Position is a document that states the estimated financial operations and financial position of Council for the 2018/19 financial year.



3.3. Statement of Estimated Financial Position for the 2018/19 Financial Year (Cont.)

**3. Strategic Implications**

**3.1 Legislative/Legal Implications**

In accordance with section 205 of the Local Government Regulation 2012,

- (1) The chief executive officer must present the local government's annual budget meeting with a statement of estimated financial position.
- (2) A statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year.

**3.2 Corporate Plan / Operational Plan**

Strengthening Communities: Strong local governance - strong leadership and governance.

**3.3 Policy Implications**

There are no policy implications arising as a direct result of this report.

**3.4 Risk Management Implications**

As the document presented is an estimated position of Council numerous assumptions and forecasts are utilised from the quarterly review processes to arrive at the final estimated statement. Whilst every effort is taken to ensure the document is as accurate as possible, variations will occur, however it is not expected significant variations will occur.

**3.5 Delegated Authority Implications**

There are no delegated authority implications arising as a direct result of this report.

**3.6 Financial Implications**

As the document presented is an estimate for the financial year ending 30 June 2019, the actual results will vary once the end of the financial year concludes, however it is not expected that the variations from the estimate will cause any undue financial implications going forward into 2019/20.

**3.7 Economic Benefit**

There are no economic benefit implications arising as a direct result of this report.

**3.8 Environmental Implications**

There are no environmental implications arising as a direct result of this report.

**3.9 Social Implications**

There are no social implications arising as a direct result of this report.

**3.10 Consultation / Communication**

Chief Executive Officer, Manager Financial and Project Services.

***Attachment - Item 3.3 Statement of Estimated Financial Position for the 2018/19 Financial Year***

**3.4. Conclusion - Acting Mayor**

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**4. CLOSURE**

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**Item 3.3: Statement of Estimated Financial Position for the 2018/19 Financial Year**

## Statement of Estimated Financial Position

### Financial Operations

	2018/19 \$ ('000)
<b>Operating Income</b>	
Gross rates and utility charges	311,546
Less discounts and rebates	(4,282)
Fees and charges	36,723
Interest revenue	46,790
Operational grants and subsidies	35,709
Other income	110,398
Community Service Obligations	0
<b>Total Operating Income</b>	<b>536,884</b>
<b>Capital Income</b>	
Contributions from Developers - Cash	23,500
Capital grants and subsidies	21,375
Contributions from Developers - Assets	40,227
<b>Total Capital Income</b>	<b>85,102</b>
<b>Total Income</b>	<b>621,986</b>
<b>Operating Expenses</b>	
Salaries, materials and service expenses	301,469
Depreciation and amortisation	91,571
Finance costs	1,781
External Loan Interest Expense	21,322
Competitive Neutrality Adjustments	0
<b>Total Operating Expenses</b>	<b>416,143</b>
<b>Net Result</b>	<b>205,843</b>

## Statement of Estimated Financial Position

### Financial Position

	2018/19 \$ ('000)
<b>Assets</b>	
<b>Current Assets</b>	
Cash and cash equivalents	306,651
Trade and other receivables	47,914
Inventories	1,081
<b>Total Current Assets</b>	<b>355,647</b>
<b>Non-Current Assets</b>	
Trade and other receivables	677,576
Investments	1,197,596
Property, plant and equipment	4,594,904
Other non-current assets	280
<b>Total Non-Current Assets</b>	<b>6,470,356</b>
<b>Total Assets</b>	<b>6,826,003</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Trade and other payables	40,534
Borrowings	33,881
Provisions	12,889
Other current liabilities	1,673
<b>Total Current Liabilities</b>	<b>88,977</b>
<b>Non-Current Liabilities</b>	
Trade and other payables	213
Borrowings	345,187
Provisions	33,712
<b>Total Non-Current Liabilities</b>	<b>379,113</b>
<b>Total Liabilities</b>	<b>468,089</b>
<b>NET COMMUNITY ASSETS</b>	<b>6,357,914</b>
<b>Community Equity</b>	
Retained surplus	5,459,623
Asset revaluation surplus	898,290
<b>TOTAL COMMUNITY EQUITY</b>	<b>6,357,914</b>