
Policies and Schedules

MORETON BAY REGIONAL COUNCIL REVENUE POLICY

Head of Power

Local Government Act 1993, (Act)
Local Government Finance Standard 2005, (Standard)

Objective

Sections 513A and 513B of the Act require the Council to adopt a Revenue Policy each financial year that complies with Section 12 of the Standard. The purpose of this policy is to identify the principles applied by Council for:

- making and levying rates and charges
- exercising its power to grant concessions
- recovering unpaid rates and charges

Definitions/Application

This Revenue Policy applies for the 2008/2009 Financial Year.

Policy Statement

1. Transitional Rating Arrangements

The Council acknowledges the difficulty in achieving the short term alignment of the former Caboolture and Pine Rivers Shires and Redcliffe City Councils' disparate revenue policies and the significant impact on some ratepayers if short term alignment was pursued. In order to properly manage the alignment and consolidation of the former Councils' revenue policies, the Council will implement the process over a number of years. This approach will see the Council applying its power to make and levy rates and charges under Chapter 14 of the Act within the former Councils' local government areas on a similar basis to that adopted by each of the former Councils.

This "district" approach will limit the level of rates disruption in the first year of the amalgamated council and allow sufficient time to properly consider and address the issues relating to an aligned and consolidated revenue policy over subsequent years.

2. Making of Rates and Charges

Rates and charges will be determined on the basis of achieving net revenue which is sufficient to allow the Council to meet its budgetary responsibilities for the various activities of the Council. In making rates and charges, the Council will have regard to:

- transparency – openness in the processes involved in the making of rates and charges
- accountability – making decisions and acknowledging the effects of those decisions
- simplicity - a rating regime that is simple and cost efficient to administer
- equity - having regard to the different levels of district based rates and charges so as to minimise the impact of amalgamation in the short term
- flexibility - responding where possible to unforeseen changes in the local economy
- fiscal responsibility – levying an amount sufficient to allow the Council to meet its budgetary responsibilities

3. Limitation on Increase in General Rates

The Council will limit increases in differential general rates levied in the previous financial year to a maximum stated percentage for those differential rating categories identified in the Council's Revenue Statement. Increases in other rates or charges will not be subject to limitation in this way.

4. General Rates

The Council will make and levy differential general rates pursuant to section 963 of the Act generally based upon the revenue policies of the former Caboolture and Pine Rivers Shires and Redcliffe City Councils'. Differential general rates will be levied on all rateable land in the region. This district based differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single regional rate in the dollar. Within all categories, a minimum general rate will be applied to ensure that all owners contribute a minimum equitable amount towards the Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. When determining differential rating outcomes, the Council may have regard to:

- minimising the impact amalgamation has on rates in the short term
- the effects of district based rating outcomes compared to regional outcomes of a consolidated revenue policy
- the level of services available to the land and the cost of making those services available
- the level of utilisation of services by the land in particular the consumption of council resources, services and infrastructure

5. Special Rates and Charges & Separate Rates and Charges

Special and Separate rates and charges will be levied to generate funds required to provide services and activities that the Council considers will specifically benefit defined (special) or all (separate) areas of rateable properties within a district or across the entire region.

6. Utility Rates and Charges

Utility charges are generally based upon the principle of user pays. In order to smooth the effects of amalgamation, the Council may choose to utilise district based differential utility charges in the short term.

Water

Charges will reflect the full cost of providing a water reticulation network and will be based on an access fee and a tiered volumetric charge for water consumed. In setting water charges, Council will have regard to achieving a rate of return consistent with national competition policy principles in the medium term.

Sewerage

Charges will reflect the full cost of providing a sewerage reticulation network that, where possible, manages the treatment of sewage to a high quality recyclable product that contributes to water conservation strategies. In setting sewerage charges, Council will have regard to achieving a rate of return consistent with national competition policy principles in the medium term.

Waste Management

Charges are based upon full cost recovery of providing a kerbside collection service, availability of refuse stations and development of waste management strategies for the protection of the environment.

7. Levying of Rates and Charges

In levying rates and charges, the Council will apply the principles of:

- responsibility - making clear the obligations and responsibility of both council and ratepayers in respect rates and charges
- accountability – making decisions and acknowledging the effects of those decisions
- cost - making the levying process simple and cost effective to administer
- flexibility - responding where possible to unforeseen changes in the local economy
- timeliness – ensuring ratepayers are given adequate notice of their liability to pay rates and charges

8. Concessions for rates and charges

In considering the application of concessions, the Council will be guided by the principles of:

- equity - acknowledging the different levels of capacity to pay
- accountability – making decisions and acknowledging the effects of those decisions
- transparency - making clear the availability of concessions and eligibility requirements
- flexibility - responding where possible to unforeseen changes in the local economy
- fairness - taking into consideration the circumstances that lead up to the application for a concession
- sustainability – long term planning to ensure the financial sustainability of concessions

The Council intends to exercise its power under section 1035A of the Act to partly remit rates and utility charges for the purpose of recognising the particular financial and related circumstances of qualifying pensioners within the region.

9. Recovery of unpaid rates and charges

The Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers and to better manage the scarce financial resources of the Council. It will be guided by the principles of:

- responsibility - making clear the obligations of ratepayers to pay rates
- transparency –making clear the consequences of failing to pay rates
- accountability – ensuring due legal processes are applied to all ratepayers in the recovery process
- capacity to pay - negotiating arrangements for payment where appropriate
- equity - applying the same treatment for ratepayers with the same circumstances
- flexibility - responding where possible to unforeseen changes in the local economy
- cost - making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective

Review Triggers

This Policy is reviewed annually in accordance with the Act

Responsibility

This Policy is to be:

- (1) implemented by the Director Corporate Services; and
- (2) reviewed and amended in accordance with the "Review Triggers" by the Director Corporate Services

MORETON BAY REGIONAL COUNCIL REVENUE STATEMENT

1. Transitional Rating Arrangements

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2008/2009 financial year as prescribed by the *Local Government Act 1993*, (Act), sections 518 and 520A and the *Local Government Finance Standard 2005*, section 56.

The Council acknowledges the difficulty in achieving the short term alignment of the former Caboolture and Pine Rivers Shires and Redcliffe City Councils' disparate revenue policies and the significant impact on some ratepayers if short term alignment was pursued.

While the Council has started the work required to arrive at one consolidated revenue policy, it has determined to implement the process over a number of years as contemplated by the *Local Government Amendment Regulation (No.3) 2008*. This will allow for the proper management of the process.

This approach will see the Council applying its power to make and levy rates and charges under Chapter 14 of the Act within the former Councils' local government areas on a similar basis to that adopted by each of the former Councils.

This "district" approach will limit the level of rates disruption in the first year of the amalgamated council and allow sufficient time to properly consider and address the issues relating to an aligned and consolidated revenue policy over subsequent years.

In keeping with this approach and for ease of reference the Council's Revenue Statement is presented in three district sections.

2. Caboolture District

The following applies to all land contained within the local government area of the former Caboolture Shire Council (Caboolture District).

2.1 GENERAL RATES

The Council will make and levy differential general rates. Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides equity through recognising capacity to pay, level of services available and consumed, use of the property and the financial impact on ratepayers.

There are ten differential rating categories, the criteria for which are determined having regard to the Caboolture District's land use code identifiers appearing in the category definition table as follows:

Category	Criteria	Council's Land Use Code Identifiers
Category 1 Residential, Farm and Vacant Rural Land	The dominant purpose for which the land is used or recorded for use is residential, farming and vacant rural land, not including land described in categories two (2) to seven (7).	02 Single Unit Dwelling on Land < 2,000sqm 05 Single Unit Dwelling on Land > 2,000sqm (but less than 4 Ha) 08 Residential Units - BUP & SP (per Unit) 09 Residential Units - GTP (per unit) 94 Vacant Land (> 4 Ha) Zoned Rural A64 Farming & Grazing with Buildings B64 Farming & Grazing without Buildings
Category 2 Two (2) Flats	The dominant purpose for which the land is used is for two (2) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03a Flats

Category	Criteria	Council's Land Use Code Identifiers
Category 3 Three (3) to Five (5) Flats	The dominant purpose for which the land is used is for three (3) to five (5) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03b Flats
Category 4 Six (6) to Ten (10) Flats	The dominant purpose for which the land is used is for six (6) to ten (10) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03c Flats
Category 5 Eleven (11) to Fifteen (15) Flats	The dominant purpose for which the land is used is for eleven (11) to fifteen (15) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03d Flats
Category 6 Sixteen (16) to Nineteen (19) Flats	The dominant purpose for which the land is used is for sixteen (16) to nineteen (19) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03e Flats
Category 7 Twenty (20) + Flats	The dominant purpose for which the land is used is for 20 or more apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03f Flats
Category 8 Vacant Land	The dominant purpose for which the land is used is vacant land not including vacant rural land.	01 Vacant Urban Land < 2,000sqm 04 Large Vacant Land > 2,000 sqm but less than 4 Ha 06 Outbuilding 94A Vacant Land (>4Ha) with a zoning other than Rural.
Category 9 Light Commercial and Light Industrial	The dominant purpose for which the land is used is for light commercial and light industrial purpose and all other uses not covered by Categories 1 to 8 and Category 10. This category also applies to any property not elsewhere categorised.	07 Guest House Private Hotel 11 Offices/Shop < 3 Levels 13 Construction Site Commercial/Industrial 17 Restaurant (Unlicensed) 18 Tourist Attraction 20 Marina 22 Single-level Carpark 24 Salesyard 25 Offices/Shops 3 - 4 levels 26 Funeral Parlour 27 Hospital (Medical) 33 Outdoor Storage Area 36 Light Industry 38 Advertising Hoarding 41 Child Care 43 Motel 44 Nurseries 46 Drive-In Theatre 47 Licensed Club 48 Sporting Club 49 Caravan Park 50 Other Clubs (Non-Business) Sports Fields

Category	Criteria	Council's Land Use Code Identifiers
		51 Church Hall 52 Cemetery 55 Library 56 Showground, Racecourses and Airfields 57 Parks and Gardens with Buildings 58 Education - Day School 88 Forestry 97 Welfare Home Retirement/Nursing 99 Community Protection Centre
Category 10 Heavy Commercial and Heavy Industrial	Heavy Commercial and Heavy Industrial The dominant purpose for which the land is used is for heavy commercial and heavy industrial purpose.	16 Drive-In Shopping Centre 30 Service Station 31 Oil Fuel Depot 35 Heavy Industry 37 Noxious/Offensive Industry 40 Mining/ Extractive Industry 42 Tavern/Hotel 91 Transformer Sub Station

2.2 LIMITATION OF INCREASE IN RATES LEVIED

For financial year 2008/2009, the Council will limit any increase in differential general rates in specified differential rating categories to the amount of differential general rates levied in financial year 2007/08, increased by the percentage shown for the category in the Schedule of Rates, Charges, Discount, Remissions and Concessions for the Caboolture District. Except that no limitation will apply to rateable land that has had a change in valuation (other than the revaluation of the entire region) or a change in land area during financial year 2007/08 or to land for which a discounted valuation under section 25 of the *Valuation of Land Act 1944* has ceased.

2.3 UTILITY CHARGES

The Council will make and levy utility charges for the provision of water, sewerage and cleansing services. These charges are generally based on the application of the user pays principle.

2.3.1 Water Charges

Water charges comprise an access charge predominately based on the fixed cost of providing water infrastructure and a consumption charge predominately based on variable costs. The consumption charge is tiered to promote water conservation and provide a closer alignment between the cost of providing the services and individual user charges. The tiered consumption charge reflects the additional demands placed on water infrastructure by higher water consumption.

2.3.2 Sewerage Charges

Sewerage Charges broadly reflect the cost of providing a reticulation network that collects and converts raw sewage to a usable end product. Costs include infrastructure maintenance and replacement, collection and transportation, treatment and distribution.

2.3.3 Cleansing Charges

Cleansing charges are calculated to recover the full cost of providing the service. Cleansing charges incorporate the cost of the various services provided by the contractor, the cost of providing and maintaining refuse tips and the cost of implementing waste management and environment protection strategies.

The waste area is defined as the area to which Council's existing refuse collection contract applies from time to time during the financial year.

The type or level of service to be supplied to each premises in the waste area (and hence the applicable

charging code for the premises under the table of charges) will be that determined by Council or its delegate to be appropriate to the premises (in accordance, where relevant, with the *Environmental Protection (Interim Waste) Regulation 1996*, having regard to the nature of activities and the volumes of waste generated on and from the premises.

2.4 SPECIAL RATES AND CHARGES

The Council will make and levy the following special charges:

2.4.1 Rural Fire Brigade Special Charge

A special charge will be levied on all rateable land within a Rural Fire Brigade District. The Council is of the opinion that such land will specially benefit to the same extent from the purchase and maintenance of equipment by the Rural Fire Brigade using funds raised by the special charge. The charge will assist rural fire brigades in the upgrade and maintenance of equipment necessary to provide a rural fire service.

2.4.2 Rural Recycling and Waste Management Special Charge

Council will make and levy a Rural Recycling and Waste Management Special Charge on rateable land used for residential purposes, that is, occupied land not being liable for a cleansing service charge. The purpose of this charge is to assist in meeting the costs associated with the availability and management of recycling and waste disposal facilities. Council is of the opinion all land, irrespective of location, will specially contribute to the need for current and future recycling & waste disposal facilities.

The special charge will relate to those parcels of occupied rateable land not being liable for a cleansing service charge and any land not receiving a cleansing service that becomes occupied during the financial year.

2.4.3 Environmentally Relevant Activities Special Charge

The Council will make and levy a special charge on all rateable land which is used for prescribed environmentally relevant activities to fund the cost of a structured program for regulatory and enforcement inspection of those premises.

The Council is of the opinion that the use made of the rateable land to be levied with the special charge specially contributes to the need for the inspection program because the program:-

- is considered necessary given the particular legal, health and amenity issues raised by premises used for prescribed environmentally relevant activities;
- relates only to the lands to be rated; and
- would not need to be conducted if the prescribed environmentally relevant activities were not carried out on the land in question.

2.4.4 Dangerous Goods Storage Inspection Program Special Charge

The Council will make and levy a special charge on rateable land which is developed or used for the storage of flammable and combustible liquids including all premises used for storage of flammable and combustible liquids for which a permit or license is required under the *Dangerous Goods Safety Management Act 2001*. The special charge will fund the cost of a structured program for regulatory and enforcement inspection of those premises.

The Council is of the opinion that the use made of the rateable land to be levied with the special charge specially contributes to the need for the inspection program because the program:-

- is considered necessary given the particular legal, health and amenity issues raised by premises used for storage of flammable and combustible liquids;
- relates only to the lands to be rated; and

- would not need to be conducted if the prescribed storage of flammable and combustible liquids activities were not carried out on the land in question.

2.4.5 Environment Monitoring Special Charge

The Council will make and levy a special charge on all rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry to fund the development and implementation of Council's Environmental Monitoring Program for hazardous industries being conducted in the Narangba Industrial Estate.

The Council is of the opinion that the use made of the rateable land to be levied with the special charge specially contributes to the need for the Environmental Monitoring Program because the program:-

- is considered necessary given the particular legal, health and amenity issues raised by premises used for hazardous industries;
- is considered to be an appropriate mechanism to assist in avoiding future hazardous industry disasters (such as that which occurred following the "Binary Chemicals" fire in August 2005);
- relates only to the lands to be rated; and
- would not need to be conducted if the prescribed hazardous industries activities were not carried out on the land in question.

Where an integrated hazardous industry is operated by a single entity on more than one rateable assessment, the special charge will be levied on only one rateable assessment.

2.4.6 Emergency Management Special Charge

The Council will make and levy a special charge on all rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry to fund the development and implementation of Council's Emergency Management Program for hazardous industries being conducted in the Narangba Industrial Estate.

The Council is of the opinion that the use made of the rateable land to be levied with the special charge specially contributes to the need for the Emergency Management Program, because the program:-

- is considered necessary given the particular legal, health and amenity issues raised by premises used for hazardous industries;
- is considered to be an appropriate mechanism to assist in avoiding future hazardous industry disasters (such as that which occurred following the "Binary Chemicals" fire in August 2005);
- relates only to the lands to be rated; and
- would not need to be conducted if the prescribed hazardous industries activities were not carried out on the land in question.

Where an integrated hazardous industry is operated by a single entity on more than one rateable assessment, the special charge will be levied on only one rateable assessment.

2.5 REBATES AND CONCESSIONS

2.5.1 Pensioners

The Council offers a partial remission to property owners who are pensioners and satisfy the following eligibility requirements:

- the pensioner must be in receipt of a maximum rate Centrelink or Veteran Affairs pension or allowance;
- the pensioner must reside at the property for which the concession is claimed;
- the property must be the pensioner's principal place of residence;
- the pensioner must be the registered owner or life tenant, either solely or jointly; and
- the pensioner must not be claiming a remission at any other property.

Pro-rata remissions will be granted according to the percentage of ownership held in the property and the time remaining in the rating period.

2.5.2 Voluntary Conservation Agreements

The Council offers a partial remission to property owners who enter into a voluntary conservation agreement in accordance with Council policy.

2.5.3 Community Organisations – Concessions

The Council offers a partial remission to Community and Charitable organisations accordance with Caboolture District “Rates Based Assistance” policy.

2.5.4 Special Health Needs

The Council offers a partial remission of water charges up to a maximum of 140 kilolitres per property to property owners with special health needs. Grant of this remission is subject to the property owner making an annual application supported by medical certification and an assessment of water used.

3. Pine Rivers District

The following applies to all land contained within the local government area of the former Pine Rivers Shire Council (Pine Rivers District).

3.1 GENERAL RATES

The Council will make and levy differential general rates based on the unimproved value of the land averaged over 3 years. Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides equity through recognising capacity to pay, level of services available and consumed, use of the property and the financial impact on ratepayers.

There are thirteen differential rating categories, the criteria for which are determined having regard to the Pine River's Zones and the Statement of Intent for each zone as contained in Integrated Planning Act 1997 - Pine Rivers Plan and land use code identifiers, as appropriate, and appearing in the category definition table as follows:-

CATEGORY	CRITERIA
Category A	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that has been granted a concessional valuation by the Department of Natural Resources and Water under Section 17 of the Valuation of Land Act 1944 for farming purposes as defined in that Act or is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Residential A ▪ Residential B ▪ Special Residential - with access to town sewerage ▪ Home Industry ▪ Park and Open Space ▪ Sports and Recreation ▪ Special Purposes ▪ Neighbourhood Facilities ▪ Future urban – where a lot is separately rated as a result of a plan of subdivision registered after 1 January 2008 ▪ Any zoning noted in Category D, which is rateable land used exclusively for domestic purposes in a generally urban area. <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category B	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that has been granted a concessional valuation by the Department of Natural Resources and Water under Section 17 of the Valuation of Land Act 1944 for farming purposes as defined in that Act or is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Park Residential ▪ Rural Residential ▪ Future Rural Living ▪ Special Residential – without access to town sewerage ▪ Rural ▪ Future Urban ▪ Any zoning noted in Category D, which is rateable land used exclusively for domestic purposes in a generally rural area. <p>BUT excludes all rateable land noted in Categories A, E, G, L and M</p>
Category C	<p>Includes all rateable land which has been granted a concessional valuation by the Department of Natural Resources and Water under Section 17 of the Valuation of Land Act 1944 for farming purposes as defined in that Act in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan:</p> <ul style="list-style-type: none"> ▪ Park Residential ▪ Rural Residential

CATEGORY	CRITERIA
	<ul style="list-style-type: none"> ▪ Future Rural Living ▪ Special Residential – without access to town sewerage ▪ Rural ▪ Future Urban ▪ Residential A ▪ Sport and Recreation <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category D	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Central Business ▪ Commercial ▪ Local Business ▪ Service Industry ▪ General Industry ▪ Special Facilities ▪ Urban Village ▪ Village Centre <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category E	<p>Includes all rateable land to which is identified by the following rate assessment number and title description:</p> <p>32108-3 Lot 114 RP 30267, Parish of Redcliffe</p> <p>32111-7 Lot 108-111 RP 30267, Parish of Redcliffe</p> <p>32165-3 Lot 168 RP 30267, Parish of Redcliffe</p>
Category F	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Special Development <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category G	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, which is a community title scheme:</p> <ul style="list-style-type: none"> ▪ Residential A ▪ Residential B ▪ Any zoning noted in Category D which is rateable land used exclusively for domestic purposes which is a community title scheme
Category H	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Residential A ▪ Residential B ▪ Special Residential - with access to town sewerage ▪ Home Industry ▪ Park and Open Space ▪ Sports and Recreation ▪ Special Purposes ▪ Neighbourhood Facilities ▪ Special Facilities <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category I	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Park Residential ▪ Rural Residential ▪ Special Residential - with no access to town sewerage ▪ Rural ▪ Future Urban

CATEGORY	CRITERIA
	<ul style="list-style-type: none"> • Conservation <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category J	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Central Business ▪ Commercial ▪ Local Business ▪ Service Industry ▪ General Industry ▪ Special Facilities ▪ Urban Village ▪ Village Centre <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category K	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Special Development <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category L	<p>Includes all rateable land to which Council has assigned one of the following L and Use Code Identifiers:</p> <ul style="list-style-type: none"> ▪ 13 - Shops/Commercial (1 or more Shops) ▪ 17 - Restaurant ▪ 18 - Special Tourist Attraction ▪ 21 - Residential Institutions (Non Medical Care) ▪ 24 - Sales Area Outdoors (Dealers, Car, Boats etc) ▪ 25 - Professional Offices ▪ 28 - Warehouse and Bulk Store ▪ 30 - Service Stations ▪ 31 - Oil depot Refinery ▪ 36 - Light Industry ▪ 38 - Advertising - Hoarding ▪ 41 - Child Care - Excluding Kindergartens ▪ 42 - Hotel / Tavern ▪ 43 - Motels ▪ 44 - Nurseries (Plants) ▪ 47 - Licensed Club ▪ 48 - Sports Club/Facilities ▪ 49 - Caravan Parks ▪ 50 - Other Clubs (Non Business) ▪ 51 - Religious ▪ 52 - Cemetery / Crematorium ▪ 58 - Educational - Including Kindergarten ▪ 91 - Transformers ▪ 95 - Reservoirs Dams Bores ▪ 97 - Welfare Home / Retirement / Nursing
Category M	<p>Includes all rateable land to which Council has assigned one of the following Land Use Code Identifiers:</p> <ul style="list-style-type: none"> ▪ 16 - Drive-in Shopping Centre ▪ 35 - Heavy Industry ▪ 37 - Noxious/Offensive Industry (Including Abattoir) ▪ 40 - Extractive

3.2 LIMITATION OF INCREASE IN RATES LEVIED

For financial year 2008/2009 the Council will limit any increase in differential general rates in specified differential rating categories to the amount of differential general rates levied in financial year 2007/08 increased by the percentage shown for the category in the Schedule of Rates, Charges, Discount, Remissions and Concessions for the Pine River's District. Except that no limitation will apply to rateable land that has had a change in valuation (other than the revaluation of the entire region) or a change in land area during financial year 2007/08 or to land for which a discounted valuation under section 25 of the *Valuation of Land Act 1944* has ceased.

3.3 UTILITY CHARGES

The Council will make and levy utility charges for the provision of water, sewerage and cleansing services. These charges are generally based on the application of the user pays principle.

3.3.1 Water Charges

Water charges comprise an access charge predominately based on the fixed cost of providing water infrastructure and a consumption charge predominately based on variable costs. The access charge essentially represents the cost of providing and maintaining the water supply infrastructure. The access charge varies for different types of consumers, for example shared water meters and larger than standard industrial or commercial water meter sizes. Vacant land property owners will be levied an access charge to contribute towards the cost of having water available when required.

The consumption charge is tiered to promote water conservation and provide a closer alignment between the cost of providing the services and individual user charges. The tiered consumption charge reflects the additional demands placed on water infrastructure by higher water consumption.

3.3.2 Sewerage Charges

Sewerage Charges broadly reflect the cost of providing a reticulation network that collects and converts raw sewage to a usable end product. Costs include infrastructure maintenance and replacement, collection and transportation, treatment and distribution.

3.3.3 Cleansing Service Charges

Cleansing charges are calculated to recover the full cost of providing the service. Cleansing charges incorporate the cost of the various services provided by the contractor, the cost of providing and maintaining refuse tips and the cost of implementing waste management and environment protection strategies.

The waste area is defined as the area to which Council's existing refuse collection contract applies from time to time during the financial year.

The type or level of service to be supplied to each premises in the waste area (and hence the applicable charging code for the premises under the table of charges) will be that determined by Council or its delegate to be appropriate to the premises (in accordance, where relevant, with the *Environmental Protection (Interim Waste) Regulation 1996*, having regard to the nature of activities and the volumes of waste generated on and from the premises.

3.4 SPECIAL RATES AND CHARGES

The Council will make and levy the following special charges:

3.4.1 Rural Fire Brigade Special Charge

A special charge will be levied on all rateable land within a Rural Fire Brigade District. The Council is of the opinion that such land will specially benefit to the same extent from the purchase and maintenance of equipment by the Rural Fire Brigade using funds raised by the special charge. The charge will assist rural fire brigades in the upgrade and maintenance of equipment necessary to provide a rural fire service.

3.4.2 Rural Recycling and Waste Management Special Charge

Council will make and levy a Rural Recycling and Waste Management Special Charge on rateable land used for residential purposes, that is, occupied land not being liable for a cleansing service charge. The purpose of this charge is to assist in meeting the costs associated with the availability and management of recycling and waste disposal facilities. Council is of the opinion all land, irrespective of location, will specially contribute to the need for current and future recycling & waste disposal facilities.

The special charge will relate to those parcels of occupied rateable land not being liable for a cleansing service charge and any land not receiving a cleansing service that becomes occupied during the financial year.

3.5 SEPARATE RATES AND CHARGES

The Council will make and levy the following separate charges:

3.5.1 Environmental Levy Separate Charge

Council will make and levy an Environmental Levy Separate Charge on all rateable land to fund acquisition and maintenance of environmentally significant land.

3.6 REBATES AND CONCESSIONS

3.6.1 Pensioners

The Council offers a partial remission to property owners who are pensioners and satisfy the following eligibility requirements:

- the pensioner must be in receipt of a maximum rate Centrelink or Veteran Affairs pension or allowance;
- the pensioner must reside at the property for which the concession is claimed;
- the property must be the pensioner's principal place of residence;
- the pensioner must be the registered owner or life tenant, either solely or jointly; and
- the pensioner must not be claiming a remission at any other property.

Pro-rata remissions will be granted according to the percentage of ownership held in the property.

3.6.2 Voluntary Conservation Agreements

The Council offers a partial remission to property owners who enter into a voluntary conservation agreement in accordance with Council policy.

3.6.3 Community Organisations – Concessions

The Council offers a partial remission to Community and Sporting organisations in accordance with Pine Rivers District Policy CS R.9.

3.6.4 Special Health Needs

The Council offers a partial remission of water charges to property owners with special health needs. Grant of this remission is subject to the property owner making an annual application supported by medical certification and an assessment of water used

4. Redcliffe District

The following applies to all land contained within the local government area of the former Redcliffe City Council (Redcliffe District).

4.1 GENERAL RATES

The Council will make and levy differential general rates. Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides equity through recognising capacity to pay, level of services available and consumed, use of the property and the financial impact on ratepayers.

There are fourteen differential rating categories. The categories and criteria for including land in a category are as follows

CATEGORY	CRITERIA
Category 1	All rateable land in the District which is not identified in Categories 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 or 14.
Category 2	Rateable land which is a residential unit where:- a) The rateable value of the unit itself is \$200,000 or more; or b) The unimproved value of the physical land parcel on which the unit complex is constructed is \$2,000,000 or more, unless that physical land parcel is 25,000 square metres or more in area and the number of units in the complex, (to which that unimproved value is apportioned to determine the rateable value of the units), is 100 or more; or c) The unimproved value of the physical land parcel on which the unit complex is constructed is \$1,000,000 or more, and the number of units in the complex (to which that unimproved value is apportioned to determine the rateable value of the units) is 9 or more unless that physical land parcel is 25,000 square metres or more in area and the number of units in the complex, (to which that unimproved value is apportioned to determine the rateable value of the units), is 100 or more.
Category 3	Rateable land which is a residential unit where:- a) The rateable value of the unit itself is \$170,000 or more, but less than \$200,000; or b) The unimproved value of the physical land parcel on which the unit complex is constructed is \$680,000 or more, but less than \$2,000,000.
Category 4	Rateable land which is a residential unit where:- a) The rateable value of the unit itself is \$100,000 or more, but less than \$170,000; or b) The unimproved value of the physical land parcel on which the unit complex is constructed is \$400,000 or more, but less than \$680,000.
Category 5	Rateable land which is a residential unit not falling within categories 2, 3 or 4.

CATEGORY	CRITERIA
Category 6	<p>Rateable land, other than a major shopping centre (category 7) which is used for a business, professional, commercial, industrial, or other income-producing purpose, other than a primary industry.</p> <p>The category includes retirement villages and nursing homes. Even if such operations involve a form of community title living, they fall within this category, and are not residential units for categories 2 to 5. To avoid doubt, this category does not include dwelling houses or residential units otherwise falling within categories 1 to 5 or residential flats falling within categories 8 to 14 merely because they are rented to a residential tenant.</p> <p>This category includes other “institutional” uses conducted on a commercial basis such as rateable schools and hospitals. Entertainment and sporting operations conducted on a commercial basis are also covered by this category, but it does not include the operations of sporting clubs and community organisations which have a non-profit legal structure, do not operate gaming machines, and do not offer entertainment, dining or bar facilities of a type comparable to those of restaurants or hotels.</p>
Category 7	<p>Rateable land, which is used, whether alone or in conjunction with adjacent or other closely located land, as:-</p> <p>(a) A single shop (including supermarket, discount department store, retail warehouse or similar operation) with a gross floor area exceeding 4,000 square metres; or</p> <p>(b) A group of shops designed and constructed as an integrated shopping destination where the gross floor area (of all shops) exceeds 4,000 square metres.</p>
Category 8	Rateable land used for residential flats where the number of flats on the physical land parcel is less than 10.
Category 9	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 10 but less than 20.
Category 10	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 20 but less than 30.
Category 11	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 30 but less than 40.
Category 12	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 40 but less than 50.
Category 13	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 50 but less than 60.
Category 14	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 60.

Interpretation notes:

1. In categories 2 to 5, “residential unit” means land, other than common property, which is a lot subject to the *Body Corporate and Community Management Act 1997*.
2. If any rateable land could fall within more than one of categories 2 to 5, it is taken to fall within the lowest numbered category – that is, if it falls within category 2, no regard is had to categories 3 to 5, and if it falls within category 3 (but not category 2), no regard is had to categories 4 or 5, and so on.
3. In categories 8 to 14, “residential flats” means land that is subject to one rate assessment and containing more than one residential dwelling.

4.2 LIMITATION OF INCREASE IN RATES LEVIED

For financial year 2008/2009 the Council will limit any increase in differential general rates in specified differential rating categories to the amount of differential general rates levied in financial year 2007/08 increased by the percentage shown for the category in the Schedule of Rates, Charges, Discount, Remissions and Concessions for the Redcliffe District. Except that no limitation will apply to rateable land that has had a change in valuation (other than the revaluation of the entire region) or a change in land area during financial year 2007/08 or to land for which a discounted valuation under section 25 of the *Valuation of Land Act 1944* has ceased.

4.3 UTILITY CHARGES

The Council will make and levy utility charges for the provision of water, sewerage and cleansing services. These charges are generally based on the application of the user pays principle.

4.3.1 Water Charges

Water charges comprise an access charge predominately based on the fixed cost of providing water infrastructure and a consumption charge predominately based on variable costs. The consumption charge is tiered to promote water conservation and provide a closer alignment between the cost of providing the services and individual user charges. The tiered consumption charge reflects the additional demands placed on water infrastructure by higher water consumption.

4.3.2 Sewerage Charges

Sewerage Charges broadly reflect the cost of providing a reticulation network that collects and converts raw sewage to a usable end product. Costs include infrastructure maintenance and replacement, collection and transportation, treatment and distribution.

4.3.3 Cleansing Charges

Cleansing charges are calculated to recover the full cost of providing the service. Cleansing charges incorporate the cost of the various services provided by the contractor, the cost of providing and maintaining refuse tips and the cost of implementing waste management and environment protection strategies.

The waste area is defined as the area to which Council's existing refuse collection contract applies from time to time during the financial year.

The type or level of service to be supplied to each premises in the waste area (and hence the applicable charging code for the premises under the table of charges) will be that determined by Council or its delegate to be appropriate to the premises (in accordance, where relevant, with the *Environmental Protection (Interim Waste) Regulation 1996*, having regard to the nature of activities and the volumes of waste generated on and from the premises.

4.4 SPECIAL RATES AND CHARGES

The Council will make and levy the following special charges:

4.4.1 Canal Special Charge

The Canal Special Charge applies to properties in an area of the City (in the Newport Waterways locality) containing canal frontage properties. This area includes community title lots where the scheme land has canal frontage, and the whole of the Newport Waterways Marina complex which is on multiple titles but is a single canal-front entity in terms of land use. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

In determining the level of this special charge, the Council has had regard to the special benefits and services provided to these properties in connection with canal maintenance. The level of this special charge has been set by the Council so as to reflect sufficient and equitable contribution by these property owners to the cost of providing the relevant service.

4.4.2 Aerodrome Special Charge

The Aerodrome Special Charge is levied on rateable properties comprising the leased private, business or commercial sites adjacent to Redcliffe Aerodrome. As the Redcliffe Aerodrome is not a commercial airport, the primary use of and benefit from the operation, maintenance and upgrading of the aerodrome is conferred upon the private air transport and aviation-related businesses which occupy premises within the aerodrome boundaries.

The level of this special charge has been set by Council to reflect sufficient and equitable contributions by these property owners to the cost of providing both operational and capital works and services at the aerodrome.

4.5 REBATES AND CONCESSIONS

4.5.1 Pensioners

The Council offers a partial remission to property owners who are pensioners and satisfy the following eligibility requirements:

- the pensioner must be in receipt of a maximum rate Centrelink or Veteran Affairs pension or allowance;
- the pensioner must reside at the property for which the concession is claimed;
- the property must be the pensioner's principal place of residence;
- the pensioner must be the registered owner or life tenant, either solely or jointly; and
- the pensioner must not be claiming a remission at any other property

Pro-rata remissions will be granted according to the percentage of ownership held in the property and the time remaining in the rating period.

4.5.2 Community Organisations – Concessions

Council offers a concession to Community and Charitable organisations in accordance with the Redcliffe District "Donation in Lieu of Rates" policy.

5. Moreton Bay Regional Council

The following statements apply to the entire budget of the Moreton Bay Regional Council.

5.1 Operating Capability of the Council

The Council's operating capability is disclosed as the bottom line of the budget's Operating Statement. It can be seen that the operating capability of the Council is budgeted to increase in each of the 5 financial years reflected in this budget. The extent of this increased operating capability is:

Year	Increase in Operating Capability
2008/09	90,342,604
2009/10	115,391,316
2010/11	58,825,413
2011/12	\$65,691,824
2012/13	\$67,130,887

This increase is due to the expected level of capital revenues over the period and is not generated via Council operations. The Council's budget reflects a deficit operational result in the first two years followed by financial operations that are budgeted to maintain the Council's operating capability only. The operating deficits in Year 1 and 2 relate to levels of extraordinary expenditures which the Council believes are sustainable in the longer term.

5.2 Funding level of Depreciation and other Non-Cash Expenses

The Council has no unfunded depreciation and in this five year adopted budget Council has determined to fully fund depreciation in each year. To achieve this commitment in the first two years, the Council has resolved to use Reserves to fund the operational deficits that result from its operations.

The Council will ensure that sufficient funds are available to cover its current liabilities in respect of its employee entitlement provisions, and an appropriate level of funding will be available, as determined by Council from time to time, to cover its non-current employee entitlement liabilities.

5.3 Physical and Social Infrastructure Costs

Where the Council charges infrastructure charges this will be in accordance with the provisions of the Integrated Planning Act 1997. The infrastructure charges will be set at a level that is estimated to be sufficient to pay for development infrastructure over the projected period of development for each catchment.

5.4 Regulatory fees and General Charges

Regulatory fees are based upon the estimated cost to the Council of providing the service or taking the action for which the fee is charged. General fees and charges are based on user pays principles with consideration given where appropriate to the broad community impact certain fees and charges may have, and the impact on these charges of the Goods and Services Tax. Full details of the actual fees and charges adopted by the Council for the 2008/09 financial year are included in the Schedule of Fees and Charges, which is available from the Council's Administration Centres.

SCHEDULE OF RATES AND UTILITY CHARGES

MADE AND LEVIED FOR THE FINANCIAL YEAR ENDING 30 JUNE 2009

AT THE GENERAL MEETING OF COUNCIL HELD ON 27 JUNE 2008

1. Transitional Rating Arrangements

The following Schedule of Rates and Utility Charges has been adopted by the Moreton Bay Regional Council for the 2008/2009 financial year.

The Council acknowledges the difficulty in achieving the short term alignment of the former Caboolture and Pine Rivers Shires and Redcliffe City Councils' disparate rates and utility charges and the significant impact on some ratepayers if short term alignment was pursued.

In order to properly manage the alignment and consolidation of the former Councils' schedule of rates and utility charges, the Council will implement the process over a number of years as contemplated by the *Local Government Amendment Regulation (No.3) 2008*. This approach will see the Council applying its power to make and levy rates and charges under Chapter 14 of the Act within the former Councils' local government areas on a similar basis to that adopted by each of the former Councils.

This "district" approach will limit the level of rates disruption in the first year of the amalgamated council and allow sufficient time to properly consider and address the issues relating to an aligned and consolidated schedule of rates and utility charges over subsequent years.

In keeping with this approach and for ease of reference the Council's Schedule of Rates and Utility Charges is presented in three district sections.

2. Caboolture District

The following applies to all land contained within the local government area of the former Caboolture Shire Council (Caboolture District).

2.1 GENERAL RATE

That in accordance with the *Local Government Act 1993*, (the Act), sections 965, 966, 967 and 977:

1. The Council make and levy differential general rates for the 2008/2009 financial year;
2. For that purpose, in the Caboolture District, there be 10 categories; and
3. The categories and the criteria for the categories be as follows:

Category	Criteria	Council's Land Use Code Identifiers
Category 1 Residential, Farm and Vacant Rural Land	The dominant purpose for which the land is used or recorded for use is residential, farming and vacant rural land, not including land described in categories two (2) to seven (7).	02 Single Unit Dwelling on Land < 2,000sqm 05 Single Unit Dwelling on Land > 2,000sqm (but less than 4 Ha) 08 Residential Units - BUP and SP (per Unit) 09 Residential Units - GTP (per unit) 94 Vacant Land (> 4 Ha) Zoned Rural A64 Farming and Grazing with Buildings B64 Farming and Grazing without Buildings
Category 2 Two (2) Flats	The dominant purpose for which the land is used is for two (2) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03a Flats
Category 3 Three (3) to Five (5) Flats	The dominant purpose for which the land is used is for three (3) to five (5) apartments contained on	03b Flats

Category	Criteria	Council's Land Use Code Identifiers
	a single rateable parcel of land, such apartments being more commonly known as flats.	
Category 4 Six (6) to Ten (10) Flats	The dominant purpose for which the land is used is for six (6) to ten (10) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03c Flats
Category 5 Eleven (11) to Fifteen (15) Flats	The dominant purpose for which the land is used is for eleven (11) to fifteen (15) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03d Flats
Category 6 Sixteen (16) to Nineteen (19) Flats	The dominant purpose for which the land is used is for sixteen (16) to nineteen (19) apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03e Flats
Category 7 Twenty (20) + Flats	The dominant purpose for which the land is used is for 20 or more apartments contained on a single rateable parcel of land, such apartments being more commonly known as flats.	03f Flats
Category 8 Vacant Land	The dominant purpose for which the land is used is vacant land not including vacant rural land.	01 Vacant Urban Land < 2,000sqm 04 Large Vacant Land > 2,000 sqm but less than 4 Ha 06 Outbuilding 94A Vacant Land (>4Ha) with a zoning other than Rural.
Category 9 Light Commercial and Light Industrial	The dominant purpose for which the land is used is for light commercial and light industrial purpose and all other uses not covered by Categories 1 to 8 and Category 10. This category also applies to any property not elsewhere categorised.	07 Guest House Private Hotel 11 Offices/Shop < 3 Levels 13 Construction Site Commercial/Industrial 17 Restaurant (Unlicensed) 18 Tourist Attraction 20 Marina 22 Single-level Carpark 24 Salesyard 25 Offices/Shops 3 - 4 levels 26 Funeral Parlour 27 Hospital (Medical) 33 Outdoor Storage Area 36 Light Industry 38 Advertising Hoarding 41 Child Care 43 Motel 44 Nurseries 46 Drive-In Theatre 47 Licensed Club 48 Sporting Club 49 Caravan Park 50 Other Clubs (Non-Business) Sports Fields 51 Church Hall 52 Cemetery 55 Library 56 Showground, Racecourses and Airfields 57 Parks and Gardens with Buildings 58 Education - Day School 88 Forestry 97 Welfare Home Retirement/Nursing

Category	Criteria	Council's Land Use Code Identifiers
		99 Community Protection Centre
Category 10 Heavy Commercial and Heavy Industrial	Heavy Commercial and Heavy Industrial The dominant purpose for which the land is used is for heavy commercial and heavy industrial purpose.	16 Drive-In Shopping Centre 30 Service Station 31 Oil Fuel Depot 35 Heavy Industry 37 Noxious/Offensive Industry 40 Mining/ Extractive Industry 42 Tavern/Hotel 91 Transformer Sub Station

That the differential general rates for land in the 10 categories and minimum general rates levy for each category are hereby made as follows:

CATEGORY	DESCRIPTION	CENTS IN \$	GENERAL RATE MINIMUM LEVY
1	Residential, Farm and Vacant Rural Land	0.47342	\$807.00
2	Two (2) Flats	0.47342	\$1614.00
3	Three (3) - Five (5) Flats	0.78584	\$2421.00
4	Six (6) - Ten (10) Flats	0.78584	\$4842.00
5	Eleven (11) - Fifteen (15) Flats	0.78584	\$8877.00
6	Sixteen (16) - Nineteen (19) Flats	0.78584	\$12912.00
7	Twenty (20) + Flats	0.78584	\$16140.00
8	Vacant Land	0.47342	\$807.00
9	Light Commercial and Light Industrial	0.83196	\$855.00
10	Heavy Commercial and Heavy Industrial	1.45342	\$1493.00

Valuation of Land Act 1944

Under section 25 of this Act, the Council is required to discount the unimproved value of certain land when levying rates. If this section applies to any rateable land the minimum general rate levy will not apply to that land.

Levy of Pro-Rata General Rates

In assessing a pro-rata charge due to a change of category, the relevant period will commence from the first day after the change of category.

Identification of Categories

Pursuant to the Act, section 472 the Council delegates to the Chief Executive Officer the power to identify the category into which each parcel of rateable land is included by using relevant information from the Council's land record and any other information in the Council's possession which identifies the use of rateable land.

2.2 LIMITATION OF INCREASE IN RATES LEVIED

That the Council apply section 1036 of the Act such that for those classes of land referred to in the table below:

1. Where rates were levied on land for the full financial year 2007/2008, the amount of differential general rates levied in financial year 2008/2009 will not be more than the amount of the differential general rates levied on that land in financial year 2007/2008 increased by the stated limitation percentage; and
2. Where rates were levied on land for a period less than the full financial year 2007/2008, the amount of differential general rates levied in financial year 2008/2009 will not be more than the corresponding annual amount for the rate levied in financial year 2007/2008 increased by the stated limitation percentage, ('corresponding annual amount' has the meaning specified in the Act, section 1036).

CLASS OF LAND	EXCEPTIONS	LIMITATION PERCENTAGE
Rating Category 1	Properties with a rateable land value of greater than or equal to \$1,000,000	9%
Rating Category 9	Nil	60%

Land acquisition by Council and/or a State Government entity where that property was subject to rate capping

Where during the course of the financial year, Council or a State Government entity acquires (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment (the original parcel less that part acquired), the limitation on increase in differential general rates will continue to apply to the new rateable assessment.

2.3 UTILITY CHARGES

2.3.1 Water Charges

That in accordance with Section 973 of the Act, the Council make and levy water utility charges for financial year 2008/2009 as follows:

2.3.1.1 Water Access Charge

CRITERIA	CHARGE
Connected private residence or unoccupied land connected to Council's water supply; homes; home units; flats or motel units (each); residences attached to businesses and each separate home on one (1) parcel of land connected to Council water supply	\$261.00
Commercial/Business property connected to Council's water supply; including individual Building Units or Group Title Shops.	\$261.00
Where water charges have been levied against an owner of a Lot in a Community Unit, Building Unit or Group Title Plan, the owner shall be charged for consumption in accordance with the Revenue Policy. The charge shall be calculated according to the Contribution Schedule of the Lot.	
Other properties not specifically designed above which are connected to Council's water supply, eg schools; churches; halls/lodges; community organisations.	\$261.00
Vacant land to which Council will supply a water connection upon receipt of a standard connection fee - for each separate parcel of land provided that in the instance of a dwelling and one adjacent vacant parcel of land which is zoned Residential A owned by one and the same person then this vacant land charge shall not apply to this particular vacant parcel of land	\$261.00
Reticulated Recycled Water Charges The classification of recycled water and the recommended uses for recycled -water classes are given in the Queensland Recycled Water Guidelines 2005, published by the Queensland Government	\$0.00

In assessing a pro-rata charge, the relevant period shall commence from:

- **Domestic/Private Dwelling Properties/Other Properties**

The first day of the month following the service being connected; and

- **Commercial/Multiple Dwelling Properties**

The first day of the third month following rough in inspections by Council officers.

2.3.1.2 Water Consumption Charge

The reading cycle for the entire Caboolture District will be aligned in November/December 2008, resulting in a period of up to 17 months of water consumption for some properties in the Caboolture District being billed in financial year 2008/2009. Therefore, the consumption levels for Caboolture District within each tier have been adjusted for 2008/2009 to reflect the length of time between readings within different parts of the District, so as to not disadvantage properties with the oldest readings.

Treated Reticulated Water

	TIER 1 \$1.06	TIER 2 \$1.60	TIER 3 \$1.96
Burpengary, Narangba	0 to 495KI	496KI to 990KI	990KI plus
Morayfield Rural, Morayfield Town,	0 to 465KI	466KI to 930KI	930KI plus
Upper Caboolture, Caboolture South, Caboolture, Caboolture East, Caboolture Rural, Bellmere, Elimbah	0 to 435 KI	436KI to 870KI	870KI plus
Meldale, Donnybrook, Toorbul, Ningi, Bribie Island,	0 to 405KI	406KI to 810KI	810KI plus
Deception Bay, Woodford, Wamuran, Beachmere	0 to 380KI	381KI to 760KI	760KI plus
Bulk Customers and all properties connected post 1 January 2008	0 to 350KI	350KI to 700KI	700KI plus

To avoid doubt, all water consumption billed in the 2008/09 financial year will be calculated using the 2008/09 tariff regardless of the period in which the water was consumed.

Recycled Reticulated Water

Uses pertaining to Classes A+, A and B:

The classification of recycled water and the recommended uses for recycled-water classes are given in the *Queensland Recycled Water Guidelines 2005*, published by the Queensland Government. Consumption charges are based on the class required for the main uses to which the customer puts the water, not the class of water supplied. Moreton Bay Water does not provide recycled water of less than class B.

	TIER 1 \$0.35	TIER 2 \$0.54	TIER 3 \$0.67
Burpengary, Narangba	0 to 495KI	496KI to 990KI	990KI plus
Morayfield Rural, Morayfield Town,	0 to 465KI	466KI to 930KI	930KI plus
Upper Caboolture, Caboolture South, Caboolture, Caboolture East, Caboolture Rural, Bellmere, Elimbah	0 to 435 KI	436KI to 870KI	870KI plus
Meldale, Donnybrook, Toorbul, Ningi, Bribie Island,	0 to 405KI	406KI to 810KI	810KI plus
Deception Bay, Woodford, Wamuran, Beachmere	0 to 380KI	381KI to 760KI	760KI plus
Bulk Customers and all properties connected post 1 January 2008	0 to 350KI	350KI to 700KI	700KI plus

To avoid doubt, all water consumption billed in the 2008/09 financial year will be calculated using the 2008/09 tariff regardless of the period in which the water was consumed.

2.3.2 Sewerage Charges

That in accordance with Section 973 of the Act, the Council make and levy sewerage utility charges for financial year 2008/2009 as follows:

CRITERIA	CHARGE
Each connected private dwelling or home unit	\$456.00

CRITERIA	CHARGE
Flat buildings, boarding houses, combined shops and dwellings, business premises, hotels, motels and other businesses not otherwise stated: Per pedestal, sanitary napkin disposal unit, urinal or unit.	\$456.00
Group/strata titled commercial/industrial complex: Per pedestal, sanitary napkin disposal unit or urinal (apportioned according to the Contribution Schedule of the Lot).	\$456.00
Lodge halls, churches, and other premises on land not otherwise rated - per pedestal or urinal	\$456.00
Buildings on Crown Land and schools connected to sewerage – per pedestal or urinal	\$456.00
In respect of any building approved by the Council by resolution - per pedestal or urinal	\$456.00
For each parcel of land served by sewerage - provided that in the instance of a dwelling and one adjoining vacant parcel of land which is zoned Residential A owned by one and the same persons then this vacant land charge shall not apply to this particular vacant parcel of land.	\$422.00
Caravan Parks and Relocatable Home Parks: For each caravan site; relocatable home site or on-site cabin not connected directly to sewerage For each caravan, cabin or relocatable home connected directly to sewerage	\$273.00 \$365.00
Commercial/Industrial Premises including Hotels and garbage Disposal Units connected to sewerage Up to 0.4kw Over 0.4kw and up to 0.6kw Over 0.6kw	\$370.00 \$1690.00 \$3322.00

For properties first becoming liable to the imposition of charges during financial year 2008/2009, the foregoing charges shall be levied pro-rata according to the relevant period.

In assessing a pro-rata charge, the relevant period shall commence from:

- **Domestic/Private Dwelling Properties/Other Properties**
The first day of the month following the service being connected; and
- **Commercial/Multiple Dwelling Properties**
The first day of the third month following rough in inspections by Council officers.

2.3.3 Cleansing Charges

That in accordance with Section 973 of the Act, the Council make and levy utility charges for supplying cleansing services for financial year 2008/2009 as follows:

2.3.3.1 Private Properties

SERVICE LEVEL	CHARGE
1. Domestic Properties	
120L refuse / 120L or 240L recycling	\$190.00
240L refuse / 120L or 240L recycling	\$205.00
<i>Additional</i> 120L or 240L recycling	\$45.00
2. Commercial / Industrial Properties	
240L refuse / 120L or 240L recycling	\$215.00
<i>Additional</i> 120L or 240L recycling	\$45.00

SERVICE LEVEL	CHARGE
3. Multi Residential (Receiving a complete refuse and recycling service)	
120L refuse / 120L or 240L recycling	\$190.00
240L refuse / 120L or 240L recycling	\$205.00
<i>The charges above entitle the property to one refuse bin (either 120L or 240L depending on charge) and one (1) recycle bin.</i>	
4. Multi Residential (Receiving a complete refuse and part recycling service)	
120L refuse / share of 120L / 240L recycling	\$167.50
240L refuse / share of 120L / 240L recycling	\$182.50
<i>The charges above entitle the property to one refuse bin (either 120L or 240L depending on charge) and a one quarter (25%) share of a recycle bin recycle bin.</i>	
**Only properties receiving this level of service as at 30/06/2008 are entitled to receive this service	
5. Multi-Residential Properties (Receiving no refuse and a part recycling service)	
Payable per flat, residential unit or lot, as the case may be, contained on the Multiple Residence Land.	\$22.50
<i>The charges above entitle the Multiple Residence Land to a one quarter (25%) share of a recycle bin recycle bin per charge.</i>	
**Only properties receiving this level of service as at 30/06/2008 are entitled to receive this service	
6. Multi Residential - Bulk Bin Prices (Serviced ONCE per week)	
<i>Multi Residential Properties paying for a full service (ie. entitled to a full refuse bin and a full recycle bin) may opt for a bulk bin service for refuse in lieu of the multiple wheeled carts.</i>	
1m3 Bulk Bin	\$875.00
1100L Plastic Rear Lift Bin	\$1,100.00
2m3 Bulk Bin	\$1,730.00
3m3 Bulk Bin	\$2,590.00
4m3 Bulk Bin	\$3,460.00
** Properties sharing a bulk bin service will be entitled to whatever combination of bulk bins up to the value of total services charged to the properties sharing the bins. Example: 20 units each paying for a minimum service of \$190.00 would be entitled to any combination of bulk bins (as defined in the schedule above) to the value of \$3,800 (20 units x \$190.00)	
** Where a property requests bulk services above their entitlement under the minimum service (\$190.00), the cost per property (who are sharing the bulk bin service) will be calculated by determining the total cost of the services requested (in accordance with the bulk bin rates above) and dividing it by the number of properties sharing the service. Example: A block of 20 units request 4 x 1100ltr bins serviced once per week. The total cost of this service is \$4,400 (4 x \$1100). As this cost is above their entitlement under the minimum charge (\$3,800 - 20 units x \$190) the total cost of the service is shared equally amongst each of the unit holders and will be \$220.00 (\$4,400 / 20 Units).	
7. Additional Cleansing Charges	
Nightsoil service	\$533.00

2.3.3.2 Council Owned Properties

SERVICE LEVEL	CHARGE
200 litre Park Refuse Bin	\$165.00
55 litre Street Bin	\$105.00
80 litre Street Bin	\$105.00
200 litre Street Bin	\$165.00
240 litre Street Bin	\$189.00
55 litre Park Refuse Bin	\$105.00
240 litre Park Refuse Bin	\$189.00

2.3.4 General Provisions

1. Council will provide a cleansing service to all occupied land or structures within the waste collection area.
2. Charges for shared services on Multiple Residence Land will be distributed equally amongst all of the flats, residential units or lots, as the case may be, contained on the Multiple Residence Land.
3. Any multiple residence property that is currently receiving, or changes to, a full cleansing service cannot reduce the service to be less than a full service in the future.
4. Council may determine that a higher level of service be provided to any occupied land or structure:
 - upon request by the owner or occupier; or
 - if Council determines that the minimum service is not sufficient to cater for removal of refuse generated by the use of the premises.
5. Where the land is not occupied for the whole of the financial year for the reason that the premises on the land have been erected, destroyed, removed or taken down during the financial year, the charge will be reduced by the proportion of the unoccupied period of the billing period.

All pro-rata cleansing charges take effect from the date on which the service has been provided.

2.4 SPECIAL CHARGES

That in accordance with section 971 of the Act, the Council will make and levy special charges for the 2008/2009 financial year as follows:

2.4.1 Rural Fire Brigade Special Charge

The Council will make and levy a special charge to be known as the Rural Fire Brigade Special Charge on all rateable land within a Rural Fire Brigade District for the purpose of funding the Rural Fire Service.

The Council adopts the following overall plan for the supply of the rural fire service:

- a) the rateable land to which the special charge applies is all rateable land within a Rural Fire Brigade District.
- b) the service, facility or activity for which the overall plan is made is the funding of Rural Fire Brigades to assist with the purchase and maintenance of equipment.
- c) the estimated cost of implementing the overall plan is \$112,000. Council will forward 80% of payments received to the Caboolture Rural Fire Group. The remaining 20% will be retained by Council in a separate account for the specific purpose of assisting Rural Fire Brigades to meet their portion of the cost of replacing their fire appliances (vehicles) when they fall due.
- d) the provision of a Rural Fire Service is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the charge applies will specially benefit to the same extent from the purchase and maintenance of equipment by the Rural Fire Brigade using funds raised by the special charge. The charge will assist rural fire brigades in the upgrade and maintenance of equipment necessary to provide a rural fire service.

The amount of the special charge made shall be \$25.00 per annum.

2.4.2 Rural Recycling and Waste Management Charge

The Council will make and levy a special charge to be known as the Rural Recycling and Waste Management Special Charge on rateable land that is used for residential purposes and which is occupied land not being liable for a cleansing charge for recycling and waste disposal.

- a) The Council adopts the following overall plan for the supply of the rural recycling and waste management service: the rateable land to which the special charge applies is all rateable land that is occupied land not being liable for a cleansing charge for recycling and waste disposal.
- b) the service, facility or activity for which the overall plan is made is for the purpose of assisting in meeting the costs associated with the availability and management of recycling and waste disposal facilities, which includes a contribution towards the costs of:
 - administration of refuse and recycling contracts;
 - operation and maintenance of landfills for disposal of domestic waste;
 - operation and maintenance of waste from transfer stations;
 - interest and redemption of capital works;
 - transport of waste from transfer stations to landfill for disposal;
 - construction and development of waste disposal facilities;
 - purchase of future landfill sites;
 - supervision and operation of landfills to ensure compliance with the Environmental Protection Act;
 - collection of roadside litter and supply and service of street litter bins.
- c) the estimated cost of implementing the overall plan is \$155,000.
- d) the provision of recycling and waste disposal facilities is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

Council is of the opinion all land to which the charge applies will specially benefit to the same extent from the provision of current and future recycling and waste disposal facilities.

The amount of the special charge made shall be \$93.00 per annum.

Where the land is not occupied for the whole of the financial year for the reason that the premises on the land have been erected, destroyed, removed or taken down during the financial year the charge will be reduced pro rata for the unoccupied period.

2.4.3 Environmentally Relevant Activities Special Charge

The Council will make and levy a special charge to be known as the Environmentally Relevant Activities Special Charge on each parcel of rateable land developed or used for prescribed environmentally relevant activities, for the purpose of funding the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for prescribed environmentally relevant activities.

The Council adopts the following overall plan for carrying out the activity:

- (a) The rateable land to which the plan applies is every parcel of rateable land which is developed or used for prescribed environmentally relevant activities, for which Council is devolved responsibility to enforce and administer pursuant to the *Environmental Protection Act 1994* as follows:
 - Lot 825 SP 163324 Parish Redcliffe
 - Lot 775 SL 8776 Parish Redcliffe
 - Lot 790 SL 10825 Parish Redcliffe
 - Lot 860 SL 10270 Parish Redcliffe
 - Lot 4 CP 867910 Parish Redcliffe

- Lot 5 CP 867910 Parish Redcliffe
 - Lot 13 CP 867910 Parish Redcliffe
 - Lot 10 SL 12506 Parish Redcliffe
 - Lot 3 SP 159031 Parish Redcliffe
 - Lot 754 SL 9303 Parish Redcliffe
 - Lot 1 CP 867909 Parish Redcliffe
 - Lot 13 CP 913022 Parish Redcliffe
- (b) The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for prescribed environmentally relevant activities, by authorised persons in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of premises used for prescribed environmentally relevant activities..
- (c) the estimated cost of implementing the overall plan is \$11,160.
- (d) The program is intended to facilitate the quarterly inspection of every premises used for prescribed environmentally relevant activities during the year ending 30 June 2009, and the time for implementing the overall plan is accordingly one (1) year. However, the provision by Council of this program is likely to be an ongoing activity, and further special charges are expected to be made in future years.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- (a) is considered to be necessary due to the particular legal, health and amenity issues raised by premises used for prescribed environmentally relevant activities;
- (b) relates only to the lands proposed to be rated; and
- (c) would not need to be conducted if the carrying out of prescribed environmentally relevant activities on those lands did not exist.

The amount of the special charge made shall be \$930.00 per annum.

Where a single entity carries on a prescribed environmentally relevant activity on more than one parcel of land, the special charge will be levied on only one parcel of land.

2.4.4 Dangerous Goods Storage Inspection Program Special Charge

The Council will make and levy a special charge to be known as the Dangerous Goods Storage Inspection Program Special Charge on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for the storage of flammable and combustible liquids.

The Council adopts the following overall plan for carrying out the activity:

- a) The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the storage of flammable and combustible liquids. This includes all premises used for storage of flammable and combustible liquids that are required to be regulated by Council pursuant to the *Dangerous Goods Safety Management Act 2001 and/or Dangerous Goods Safety Management Regulation 2001*. namely: -
 - Lot 687 SL 6632 Parish Redcliffe
 - Lot 111 CP 909626 Parish Redcliffe
 - Lot 7 CP 867910 Parish Redcliffe
 - Lot 14 CP 867910 Parish Redcliffe
 - Lot 801 SP 138531 Parish Redcliffe
 - Lot 732 SL 9228 Parish Redcliffe
 - Lot 854 SL 10242 Parish Redcliffe
 - Lot 101 RP 826197 Parish Redcliffe
 - Lot 754 SL 9303 Parish Redcliffe
 - Lot 114 SP 124404 Parish Redcliffe
 - Lot 87 CP 867910 Parish Redcliffe

- Lot 18 CP 913023 Parish Redcliffe
- Lot 7 CP 913022 Parish Redcliffe
- Lot 5 CP 913021 Parish Redcliffe

The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for storage of flammable and combustible liquids, by authorised persons in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of premises used for the storage of flammable and combustible liquids.

- b) the estimated cost of implementing the overall plan is \$13,020.
- c) The program is intended to facilitate the quarterly inspection of every premises used for the storage of flammable and combustible liquids during the year ending 30 June 2009, and the time for implementing the overall plan is accordingly one (1) year. However, the provision by Council of this program is likely to be an ongoing activity, and further special charges are expected to be made in future years.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- a) is considered to be necessary due to the particular legal, health and amenity issues raised by premises used for storage of flammable and combustible liquids;
- b) relates only to the lands proposed to be rated; and
- c) would not need to be conducted if the storage of flammable and combustible liquids activities on those lands did not exist.

The amount of the special charge made shall be \$930.00 per annum.

Where a single entity develops or uses land for the storage of flammable and combustible liquids on more than one parcel of land, the special charge will be levied on only one parcel of land.

2.4.5 Environment Monitoring Special Charge

The Council will make and levy a special charge to be known as the Environment Monitoring Special Charge on the rateable land described below to fund the development and implementation of Council's Environmental Monitoring Program for hazardous industries being conducted in the Narangba Industrial Estate.

The Council adopts the following overall plan for carrying out the activity:

- a) The rateable land to which the plan applies is every parcel of rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry; namely
 - Lot 825 SP 163324 Parish Redcliffe
 - Lot 775 SL 8776 Parish Redcliffe
 - Lot 790 SL 10825 Parish Redcliffe
 - Lot 879 SL 10825 Parish Redcliffe
 - Lot 742 SL 8176 Parish Redcliffe
 - Lot 687 SL 6632 Parish Redcliffe
 - Lot 860 SL 10270 Parish Redcliffe
 - Lot 111 CP 909626 Parish Redcliffe
 - Lot 741 CP 909626 Parish Redcliffe
 - Lot 4 CP 867910 Parish Redcliffe
 - Lot 5 CP 867910 Parish Redcliffe
 - Lot 6 CP 867910 Parish Redcliffe
 - Lot 107 CP 867910 Parish Redcliffe
 - Lot 7 CP 867910 Parish Redcliffe
 - Lot 65 CP 867910 Parish Redcliffe
 - Lot 66 CP 867910 Parish Redcliffe
 - Lot 9 CP 867910 Parish Redcliffe
 - Lot 67 CP 867910 Parish Redcliffe
 - Lot 10 CP 867910 Parish Redcliffe
 - Lot 11 SP 143709 Parish Redcliffe

- Lot 13 CP 867910 Parish Redcliffe
- Lot 69 CP 867910 Parish Redcliffe
- Lot 14 CP 867910 Parish Redcliffe
- Lot 101 CP 895174 Parish Redcliffe
- Lot 10 SL 12506 Parish Redcliffe
- Lot 3 SP 159031 Parish Redcliffe
- Lot 2 SP 159031 Parish Redcliffe
- Lot 1 SP 147528 Parish Redcliffe
- Lot 1 SP 159031 Parish Redcliffe
- Lot 7 SP 166889 Parish Redcliffe
- Lot 6 SP 166889 Parish Redcliffe
- Lot 801 SP 138531 Parish Redcliffe
- Lot 732 SL 9228 Parish Redcliffe
- Lot 836 SL 810296 Parish Redcliffe
- Lot 854 SL 10242 Parish Redcliffe
- Lot 856 SL 10242 Parish Redcliffe
- Lot 101 RP 826197 Parish Redcliffe
- Lot 878 SL 10820 Parish Redcliffe
- Lot 754 SL 9303 Parish Redcliffe
- Lot 4 SP 159031 Parish Redcliffe
- Lot 1001 SL 12436 Parish Redcliffe
- Lot 114 SP 124404 Parish Redcliffe
- Lot 112 CP 867909 Parish Redcliffe
- Lot 110 CP 867909 Parish Redcliffe
- Lot 108 CP 867910 Parish Redcliffe
- Lot 109 CP 867909 Parish Redcliffe
- Lot 1 CP 867909 Parish Redcliffe
- Lot 87 CP 867910 Parish Redcliffe
- Lot 2 CP 867909 Parish Redcliffe
- Lot 18 CP 913023 Parish Redcliffe
- Lot 17 CP 913023 Parish Redcliffe
- Lot 13 CP 913022 Parish Redcliffe
- Lot 7 CP 913022 Parish Redcliffe
- Lot 14 CP 913022 Parish Redcliffe
- Lot 5 CP 913021 Parish Redcliffe
- Lot 2 CP 913021 Parish Redcliffe

b) The service, facility or activity for which the plan is made is the ongoing development and implementation of Council's environmental monitoring program for hazardous industries being conducted upon the Narangba Industrial Estate, including:

(i) Development of a Stormwater Management Plan for the designated area, including:

- Water sampling and monitoring of stormwater collection points within the Estate, including Saltwater Creek.
- Water sampling and monitoring of groundwater monitoring points within the Estate.
- Assisting the Environmental Protection Agency with water sampling and monitoring.
- Regular monitoring of stormwater systems within each property of the Estate to ensure compliance with the Environmental Protection Act 1994 and associated legislation, particularly the Environmental Protection (Water) Policy 1997.

(ii) Development of an Air Monitoring Program for the designated area, including;

- Odour monitoring to ensure compliance of each site in the Estate with relevant development approvals/licences.
- Dust monitoring of all sites to ensure nuisances to local residents are not created.
- Joint monitoring program of all air emissions with officers from other authorities (e.g. Environmental Protection Authority) to ensure compliance with development approvals.

(iii) Monitoring of noise emissions from activities within the Estate.

- c) the estimated cost of implementing the overall plan is \$27,720.
- d) The time for implementing the overall plan is one (1) year ending on 30 June 2009 however, the provision by Council of the program is likely to be an ongoing activity, and further special charges are expected to be made in future years.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the Environmental Monitoring Program because the program:

- a) addresses the particular legal, health and amenity issues raised by the use of the rateable lands for hazardous industries;
- b) is considered to be an appropriate mechanism to assist in avoiding future hazardous industry disasters (such as that which occurred following the "Binary Chemicals" fire in August 2005);
- c) relates only to the lands proposed to be rated; and
- d) would not need to be developed and implemented if the carrying out of hazardous industries being conducted on those lands did not exist.

The amount of the special charge made shall be \$495.00 per annum.

Where a single entity operates a hazardous industry in the Narangba Industrial Estate on more than one parcel of land, the special charge will be levied on only one parcel of land.

2.4.6 Emergency Management Special Charge

The Council will make and levy a special charge to be known as the Environment Management Special Charge on the rateable land described below to fund the development and implementation of Council's Emergency Management Program for hazardous industries being conducted in the Narangba Industrial Estate.

The Council adopts the following overall plan for carrying out the activity:

- a) The rateable land to which the plan applies is every parcel of rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry, namely:
 - Lot 825 SP 163324 Parish Redcliffe
 - Lot 775 SL 8776 Parish Redcliffe
 - Lot 790 SL 10825 Parish Redcliffe
 - Lot 879 SL 10825 Parish Redcliffe
 - Lot 742 SL 8176 Parish Redcliffe
 - Lot 687 SL 6632 Parish Redcliffe
 - Lot 860 SL 10270 Parish Redcliffe
 - Lot 111 CP 909626 Parish Redcliffe
 - Lot 741 CP 909626 Parish Redcliffe
 - Lot 4 CP 867910 Parish Redcliffe
 - Lot 5 CP 867910 Parish Redcliffe
 - Lot 6 CP 867910 Parish Redcliffe
 - Lot 107 CP 867910 Parish Redcliffe
 - Lot 7 CP 867910 Parish Redcliffe
 - Lot 65 CP 867910 Parish Redcliffe
 - Lot 66 CP 867910 Parish Redcliffe
 - Lot 9 CP 867910 Parish Redcliffe
 - Lot 67 CP 867910 Parish Redcliffe
 - Lot 10 CP 867910 Parish Redcliffe
 - Lot 11 SP 143709 Parish Redcliffe
 - Lot 13 CP 867910 Parish Redcliffe
 - Lot 69 CP 867910 Parish Redcliffe
 - Lot 14 CP 867910 Parish Redcliffe
 - Lot 101 CP 895174 Parish Redcliffe
 - Lot 10 SL 12506 Parish Redcliffe
 - Lot 3 SP 159031 Parish Redcliffe
 - Lot 2 SP 159031 Parish Redcliffe
 - Lot 1 SP 147528 Parish Redcliffe

- Lot 1 SP 159031 Parish Redcliffe
- Lot 7 SP 166889 Parish Redcliffe
- Lot 6 SP 166889 Parish Redcliffe
- Lot 801 SP 138531 Parish Redcliffe
- Lot 732 SL 9228 Parish Redcliffe
- Lot 836 SL 810296 Parish Redcliffe
- Lot 854 SL 10242 Parish Redcliffe
- Lot 856 SL 10242 Parish Redcliffe
- Lot 101 RP 826197 Parish Redcliffe
- Lot 878 SL 10820 Parish Redcliffe
- Lot 754 SL 9303 Parish Redcliffe
- Lot 4 SP 159031 Parish Redcliffe
- Lot 1001 SL 12436 Parish Redcliffe
- Lot 114 SP 124404 Parish Redcliffe
- Lot 112 CP 867909 Parish Redcliffe
- Lot 110 CP 867909 Parish Redcliffe
- Lot 108 CP 867910 Parish Redcliffe
- Lot 109 CP 867909 Parish Redcliffe
- Lot 1 CP 867909 Parish Redcliffe
- Lot 87 CP 867910 Parish Redcliffe
- Lot 2 CP 867909 Parish Redcliffe
- Lot 18 CP 913023 Parish Redcliffe
- Lot 17 CP 913023 Parish Redcliffe
- Lot 13 CP 913022 Parish Redcliffe
- Lot 7 CP 913022 Parish Redcliffe
- Lot 14 CP 913022 Parish Redcliffe
- Lot 5 CP 913021 Parish Redcliffe
- Lot 2 CP 913021 Parish Redcliffe

- b) The service, facility or activity for which the plan is made is the ongoing development and implementation of Council's Emergency Management Program for hazardous industries being conducted upon the Narangba Industrial Estate (which program is required as a consequence of Council's commitments as contained in the "Narangba Industrial Estate Multi-Agency Fire and Firewater Minimisation Inspection Program Report"), including:
- i) Assisting the State Government in the development and implementation of an Emergency Management Plan for the whole of the Estate.
 - This will involve liaising with relevant Government departments to discuss the critical areas of the Estate to be covered by the Emergency Management Plan. The Estate-wide Emergency Management Plan will also be required to be monitored and reviewed by Council officers as activities within the Estate change over time.
 - ii) Assisting each business in preparing an Emergency Management Plan and assist in auditing that plan on a regular basis.
 - Council's involvement in this process will be to ensure that each premises has developed an Emergency Management Plan relevant to their level of risk, and to ensure that all measures detailed in the document are being complied with, when implemented and monitored on an on-going period.
 - iii) Assisting the State Government in the planning, implementation and monitoring of emergency management infrastructure for the designated high-risk area of the Narangba Industrial Estate.
 - The development of the emergency infrastructure is being co-ordinated by the Department of Infrastructure. Council has been designated as a member of the working group involved in the planning, design and implementation of this infrastructure. Attendance at meetings, on-site discussions and various office-based activities are part of this process. When implemented, Council will monitor the infrastructure to ensure that in the event of an emergency, that the system will cope. Sampling of water and soil from the containment areas will also occur on a frequent basis to ensure that if there is a release, no contamination will be released to the environment.
- c) the estimated cost of implementing the overall plan is \$27,440.

- d) The time for implementing the overall plan is one (1) year ending on 30 June 2009 however, the provision by Council of the program is likely to be an ongoing activity, and further special charges are expected to be made in future years.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the Emergency Management Program, because the program:

- a) addresses the particular legal, health and amenity issues raised by the use of the rateable lands for hazardous industries;
- b) is considered to be an appropriate mechanism to assist in avoiding future hazardous industry disasters (such as that which occurred following the "Binary Chemicals" fire in August 2005);
- c) relates only to the lands proposed to be rated; and
- d) would not need to be developed and implemented if the carrying out of hazardous industries being conducted on those lands did not exist.

The amount of the special charge made shall be \$490.00 per annum.

Where a single entity operates a hazardous industry in the Narangba Industrial Estate on more than one parcel of land, the special charge will be levied on only one parcel of land.

2.5 CONDITIONS OF RATE REMISSIONS 2008/09

For the financial year ending 30 June 2009, the Council will exercise its power to remit a rate under the Act, section 1035A in the following ways:

2.5.1 Remission 1 – Council Pensioner Remission

- Where a person is receiving the maximum rate of a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, ("Scheme"), with respect to land located in Caboolture District, ("Qualifying Pensioner"), the Council may partly remit the differential general rate and charges, (except for water utility charges based on consumption), levied on the land in an amount equivalent to 50% of the total levy up to a maximum dollar amount of \$200 per annum.
- 'Maximum rate of a pension' is the highest level of benefit as advised by the Commonwealth Government via Centrelink.
- The remission may only be granted on the basis of a written application submitted to the Council. A new application must be made if a person ceases to be and subsequently becomes a Qualifying Pensioner or the entitlement address changes.
- The remission, if granted, will not be applied retrospectively to any billing period prior to the billing period in which the application for the remission was made.
- The remission will be granted pro-rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The remission will be granted pro-rata according to the Qualifying Pensioner's proportional share of ownership of the land.
- The remission will be granted pro-rata according to when a person becomes a Qualifying Pensioner by acquiring land located in Caboolture District or ceases to be a Qualifying Pensioner by selling land located in Caboolture District during the financial year ending 30 June 2008.
- If, during a billing period, a person ceases to be a Qualifying Pensioner because the rate of a pension they are receiving becomes less than the maximum rate of the pension then no adjustment of the remission will be made for that billing period.
- Where the land in relation to which the remission is granted comprises more than 2 allotments, the remission will be granted pro-rata on only two allotments.
- "Billing period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.

2.5.2 Remission 2: State Government Subsidy

- Where a person is receiving a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, (“Scheme”), with respect to land located in the Caboolture District, the Council may, subject to the terms and conditions of the Scheme, partly remit rates and charges, up to the maximum dollar amount specified by the Scheme from time to time.
- The remission will be granted and administered strictly in accordance with the terms and conditions of the Scheme as published by the Queensland Government from time to time.
- The remission may only be granted on the basis of a written application submitted to the Council. A new application must be made if a person ceases to be and subsequently becomes a Qualifying Pensioner or the entitlement property changes.
- The remission, if granted, will not be applied retrospectively to any billing period prior to the billing period in which the application for the remission was made.
- “Billing period” means the period for which rates and charges are levied as specified on the rates notice issued by the Caboolture District (Council).

2.5.3 Remission 3: Council Pensioner Discount Remission

Where a person is a Qualifying Pensioner and all rates and utility charges are paid in full by 29 May 2009 and where discount has not been received, the Council will grant a remission equal to the rate of discount on the annual rate levy for the property occupied by the pensioner.

2.5.4 Remission 4: Voluntary Conservation Agreements

The Council offers a partial remission to property owners who enter into a voluntary conservation agreement in accordance with Council policy.

2.5.5 Remission 5: Special Health Needs

The Council offers a partial remission of water charges up to a maximum of 140 kilolitres per property to property owners with special health needs. Grant of this remission is subject to the property owner making an annual application supported by medical certification and an assessment of water used

2.6 ISSUE OF RATE NOTICES

Rates and utility charges for the year ending 30 June 2009 shall be levied yearly, with the exception of volumetric water charges which will be levied half yearly.

2.7 INTEREST ON OVERDUE RATES

That in accordance with Section 1018 of the Act, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing from the first day in the financial year (1 July) following the financial year in which the notice was issued.

2.8 DISCOUNT FOR PROMPT PAYMENT

In accordance with Section 1019 of the Act, a discount of 5% will be allowed in respect of the general rate only provided the amount due on the rate notice is paid in full within 30 days after the date the rate notice is issued.

2.9 TIME WITHIN WHICH RATES MUST BE PAID

In accordance with Section 1014 of the Act, all rates and utility charges are to be paid within 30 days after the rate notice is issued.

3. Pine Rivers District

The following applies to all land contained within the local government area of the former Pine Rivers Shire Council (Pine Rivers District).

3.1 GENERAL RATE

That in accordance with the *Local Government Act 1993*, (the Act), sections 965, 966, 967 and 977:

1. The Council make and levy differential general rates for the 2008/2009 financial year;
2. For that purpose, in the Pine Rivers District, there be 13 categories; and
3. The categories and the criteria for the categories be as follows:

CATEGORY	CRITERIA
Category A	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that has been granted a concessional valuation by the Department of Natural Resources and Water under Section 17 of the Valuation of Land Act 1944 for farming purposes as defined in that Act or is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Residential A ▪ Residential B ▪ Special Residential - with access to town sewerage ▪ Home Industry ▪ Park and Open Space ▪ Sports and Recreation ▪ Special Purposes ▪ Neighbourhood Facilities ▪ Future urban – where a lot is separately rated as a result of a plan of subdivision registered after 1 January 2008 ▪ Any zoning noted in Category D, which is rateable land used exclusively for domestic purposes in a generally urban area. <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category B	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that has been granted a concessional valuation by the Department of Natural Resources and Water under Section 17 of the Valuation of Land Act 1944 for farming purposes as defined in that Act or is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Park Residential ▪ Rural Residential ▪ Future Rural Living ▪ Special Residential – without access to town sewerage ▪ Rural ▪ Future Urban ▪ Any zoning noted in Category D, which is rateable land used exclusively for domestic purposes in a generally rural area. <p>BUT excludes all rateable land noted in Categories A, E, G, L and M</p>
Category C	<p>Includes all rateable land which has been granted a concessional valuation by the Department of Natural Resources and Water under Section 17 of the Valuation of Land Act 1944 for farming purposes as defined in that Act in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan:</p> <ul style="list-style-type: none"> ▪ Park Residential ▪ Rural Residential ▪ Future Rural Living ▪ Special Residential – without access to town sewerage ▪ Rural ▪ Future Urban ▪ Residential A ▪ Sport and Recreation <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>

CATEGORY	CRITERIA
Category D	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Central Business ▪ Commercial ▪ Local Business ▪ Service Industry ▪ General Industry ▪ Special Facilities ▪ Urban Village ▪ Village Centre <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category E	<p>Includes all rateable land to which is identified by the following rate assessment number and title description:</p> <p>32108-3 Lot 114 RP 30267, Parish of Redcliffe 32111-7 Lot 108-111 RP 30267, Parish of Redcliffe 32165-3 Lot 168 RP 30267, Parish of Redcliffe</p>
Category F	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, with the exception of land that is subject to Section 25 of the Valuation of Land Act 1944:</p> <ul style="list-style-type: none"> ▪ Special Development <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category G	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, which is a community title scheme:</p> <ul style="list-style-type: none"> ▪ Residential A ▪ Residential B ▪ Any zoning noted in Category D which is rateable land used exclusively for domestic purposes which is a community title scheme
Category H	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Residential A ▪ Residential B ▪ Special Residential - with access to town sewerage ▪ Home Industry ▪ Park and Open Space ▪ Sports and Recreation ▪ Special Purposes ▪ Neighbourhood Facilities ▪ Special Facilities <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category I	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Park Residential ▪ Rural Residential ▪ Special Residential - with no access to town sewerage ▪ Rural ▪ Future Urban ▪ Conservation <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category J	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Central Business ▪ Commercial ▪ Local Business

CATEGORY	CRITERIA
	<ul style="list-style-type: none"> ▪ Service Industry ▪ General Industry ▪ Special Facilities ▪ Urban Village ▪ Village Centre <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category K	<p>Includes all rateable land in the following zones under the provisions of the Integrated Planning Act 1997 - Pine Rivers Plan, to which Section 25 of the Valuation of Land Act 1944 applies:</p> <ul style="list-style-type: none"> ▪ Special Development <p>BUT excludes all rateable land noted in Categories E and G and L and M</p>
Category L	<p>Includes all rateable land to which Council has assigned one of the following Land Use Code Identifiers:</p> <ul style="list-style-type: none"> ▪ 13 - Shops/Commercial (1 or more Shops) ▪ 17 - Restaurant ▪ 18 - Special Tourist Attraction ▪ 21 - Residential Institutions (Non Medical Care) ▪ 24 - Sales Area Outdoors (Dealers, Car, Boats etc) ▪ 25 - Professional Offices ▪ 28 - Warehouse and Bulk Store ▪ 30 - Service Stations ▪ 31 - Oil depot Refinery ▪ 36 - Light Industry ▪ 38 - Advertising - Hoarding ▪ 41 - Child Care - Excluding Kindergartens ▪ 42 - Hotel / Tavern ▪ 43 - Motels ▪ 44 - Nurseries (Plants) ▪ 47 - Licensed Club ▪ 48 - Sports Club/Facilities ▪ 49 - Caravan Parks ▪ 50 - Other Clubs (Non Business) ▪ 51 - Religious ▪ 52 - Cemetery / Crematorium ▪ 58 - Educational - Including Kindergarten ▪ 91 - Transformers ▪ 95 - Reservoirs Dams Bores ▪ 97 - Welfare Home / Retirement / Nursing
Category M	<p>Includes all rateable land to which Council has assigned one of the following Land Use Code Identifiers:</p> <ul style="list-style-type: none"> ▪ 16 - Drive-in Shopping Centre ▪ 35 - Heavy Industry ▪ 37 - Noxious/Offensive Industry (Including Abattoir) ▪ 40 - Extractive

That the differential general rates for land in the 13 categories and minimum general rates levy for each category are hereby made as follows:

CATEGORY	CENTS IN \$	GENERAL RATE MINIMUM LEVY
Category A	0.59469	\$528.00
Category B	0.48546	\$528.00
Category C	0.35701	\$528.00
Category D	0.81820	\$628.00
Category E	0.59469	Not Applied
Category F	0.74437	\$528.00
Category G	0.60682	\$477.00
Category H	0.59469	Not Applied

CATEGORY	CENTS IN \$	GENERAL RATE MINIMUM LEVY
Category I	0.48546	Not Applied
Category J	0.81820	Not Applied
Category K	0.74437	Not Applied
Category L	0.81820	\$628.00
Category M	1.18937	\$6000.00

Valuation of Land Act 1944

Under section 25 of this Act, the Council is required to discount the unimproved value of certain land when levying rates. If this section applies to any rateable land the minimum general rate levy will not apply to that land.

Levy of Pro-Rata General Rates

In assessing a pro-rata charge due to a change of category, the relevant period will commence from the first day after the change of category.

Identification of Categories

Pursuant to the Act, section 472 the Council delegates to the Chief Executive Officer the power to identify the category into which each parcel of rateable land is included by using relevant information from the Council's land record and any other information in the Council's possession which identifies the use of rateable land.

3.2 LIMITATION OF INCREASE IN RATES LEVIED

That the Council apply section 1036 of the Act such that for those classes of land referred to in the table below:

1. Where rates were levied on land for the full financial year 2007/2008, the amount of differential general rates levied in financial year 2008/2009 will not be more than the amount of the differential general rates levied on that land in financial year 2007/2008 increased by the stated limitation percentage; and
2. Where rates were levied on land for a period less than the full financial year 2007/2008, the amount of differential general rates levied in financial year 2008/2009 will not be more than the corresponding annual amount for the rate levied in financial year 2007/2008 increased by the stated limitation percentage, ('corresponding annual amount' has the meaning specified in the Act, section 1036).

CLASSES OF LAND	LIMITATION PERCENTAGE
Category A	20%
Category B	20%
Category C	20%
Category E	20%
Category F	20%
Category G	20%

Land acquisition by Council and/or a State Government entity where that property was subject to rate capping

Where during the course of the financial year, Council or a State Government entity acquires (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment (the original parcel less that part acquired), the limitation on increase in differential general rates will continue to apply to the new rateable assessment.

3.3 UTILITY CHARGES

3.3.1 Water Charges

That in accordance with Section 973 of the Act, the Council make and levy water utility charges for financial year 2008/2009 as follows:

3.3.1.1 Water Access Charge

CONSUMER CLASS	DESCRIPTION	CHARGE
Vacant Land	<ul style="list-style-type: none"> ▪ Land to which water is available, but not connected. 	\$298.00
Domestic A	<ul style="list-style-type: none"> ▪ Domestic premises with a 15mm, 20mm or 25mm supply line with individual meters ▪ Domestic Community Title premises with individual meters ▪ Flats with individual meters ▪ All other domestic premises with individual meters not mentioned in the other consumer classes 	\$298.00
Domestic B	<ul style="list-style-type: none"> ▪ Any Domestic premises with a shared meter 	\$288.00
Industrial / Commercial	<ul style="list-style-type: none"> ▪ Retirement Villages ▪ Shops, including cafes, bakehouses, butcher shops, garages and service stations ▪ Bowling greens and clubhouses ▪ Hotels ▪ Industrial structures and warehouses ▪ Utilities, including Energex, Powerlink, Telstra, Sewerage/Water Pump Stations etc. ▪ Council facilities ▪ Schools, preschools, kindergartens and child care centres ▪ Offices ▪ Any other building or structure of a commercial or industrial nature not specified above 	Refer Industrial / Commercial Access Charges Below
Community	<ul style="list-style-type: none"> ▪ Public Halls (including Council owned and operated) ▪ Place of Worship ▪ Parks (including sports field) ▪ Reserves ▪ Land occupied by Not for Profit Community Organisations as outlined in Council Policy CS R.9 ▪ Road medians and verges 	\$298.00
Dedicated Fire Hose Reel Service (Industrial / Commercial)	Dedicated Fire Hose Reel Service providing water for the sole purpose of fire fighting equipment, which service is not for domestic use.	\$0.00

Where land is used for multiple purposes, the dominant land use will be used for classifying the land into the above consumer classes, eg where premises is used for a school, church and manse, the dominant land use is the school, therefore, the land would be placed in the Industrial/Commercial consumer class.

3.3.1.2 Industrial / Commercial Access Charges

For the Industrial/Commercial consumer class, an access charge will be determined based on the meter size servicing the property:

METER SIZE	CAPACITY FACTOR	ACCESS CHARGE
20mm	1	\$298.00
25mm	1	\$298.00
32mm	2.56	\$763.00
40mm	4	\$1,192.00
50mm	6.25	\$1,862.00
65mm	11	\$3,278.00
80mm	16	\$4,768.00
100mm	25	\$7,450.00
150mm	56.25	\$16,762.00
200mm	100	\$29,800.00
225mm	126.5625	\$37,716.00
250mm	156.25	\$46,562.00
300mm	225	\$67,050.00

A deemed capacity factor will be calculated as follows:

- Deemed capacity factor is water consumption for the previous financial year divided by 280 (result to be rounded up).
- Where the deemed capacity factor is less than the applicable meter size capacity factor above, the access charge is determined by multiplying the deemed capacity factor by \$298.00.
- Where the deemed capacity factor is greater than the applicable meter size capacity, the access charge will be in accordance with the access charge for the meter size as shown in the schedule above.

In relation to the calculation for community title premises, the water consumption for the previous financial year will be apportioned in accordance with the relevant lot entitlements.

Where a plan of subdivision is approved by Council during the 2008/09 financial year to which water is available, the access charge on each proposed lot will be apportioned on a pro rata basis for the unexpired portion of the year remaining.

3.3.1.3 Water Consumption Charge

All water consumption will be calculated on a per kilolitre basis and will be levied on a quarterly basis as outlined in the following:

CONSUMER CLASS	CRITERIA	CHARGE
Treated water provided to properties through a reticulated water network	Tier 1 (0 to 70KI)	\$1.06 per KI
	Tier 2 (71KI to 90KI)	\$1.60 per KI
	Tier 3 (90KI plus)	\$1.96 per KI
Reclaimed waste water supplied by Council for the 2008/09 financial year under agreement		\$0.13 per KI
Reclaimed waste water supplied by Council for the 2008/09 financial year to retailers for delivery by tanker		50% of the water consumption charge for Tier 1
Raw water supplied to Clear Mountain Health Lodge for the 2008/09 financial year		\$0.34668
Dedicated Fire Hose Reel Service (Industrial/Commercial)	0 to 12KI	No Charge
	12KI plus	As per Tier 1 to 3

DEFINITIONS

For the purposes of water utility charges:

“**Land**” includes rateable or non-rateable land and any structure, building or place on rateable or non-rateable

land and also includes any proposed lot on a plan of subdivision where the plan of subdivision was approved by Council

“Premises” includes land.

“Water Consumption” means the quantity of water shown by the water meter to have been supplied from the water supply system; or in the case of one of the following:

- a water meter has not been installed; or
- a water meter is not registering accurately or correctly; or
- the water has been taken from water supply system without approval of Council; or
- a water meter cannot be read

the quantity of water determined in accordance with the prescribed method.

“Prescribed Method” is the method used to calculate water consumption having regard to the following either:

- the average daily usage immediately before the period in question;
- the average daily usage during the corresponding period of the previous year;
- the average daily usage immediately after the period in question;
- the application of known or test information in relation to the flow rate to the time of usage;
- other relevant information reasonably available.

To avoid doubt, all water consumption billed in the 2008/09 financial year will be calculated using the 2008/09 tariff regardless of the period in which the water was consumed.

3.3.2 Sewerage Charges

That in accordance with Section 973 of the Act, the Council make and levy sewerage utility charges for financial year 2008/2009 as follows:

CRITERIA	CHARGE
On all domestic occupied land to which sewerage is available or connected and on which is erected a detached house or a residential unit within a Retirement Village registered under the provisions of the Retirement Villages Act 1999, regardless of the number of pedestals installed.	\$470.00
On all domestic occupied land to which sewerage is available or connected and on which a detached house including attached flats or dwelling units are erected, regardless of the number of pedestals installed: <ul style="list-style-type: none"> ▪ For the detached house; and ▪ For each flat or dwelling unit PROVIDED THAT if a detached house has one attached flat or dwelling unit which is considered by Council to be a Bona-Fide Attached Flat or Dwelling Unit regardless of the number of pedestals installed .	\$470.00
On all occupied land not herein listed to which sewerage is available or connected and on which a structure, building or place exists: <ul style="list-style-type: none"> ▪ For each pedestal installed 	\$470.00
On all occupied land not herein listed to which sewerage is available or connected and on which a structure, building or place exists: <ul style="list-style-type: none"> ▪ For each urinal of up to 2 metres in length; and ▪ For each additional 2 metres or part thereof 	\$470.00
On all unoccupied land to which sewerage is available	\$470.00

Provided that if sewerage becomes available to the land during the financial year the charge will be apportioned on a pro rata basis for the unexpired portion of the year remaining.

Where a plan of subdivision is approved by Council during the 2008/09 financial year to which sewerage is available, the access charge on each proposed lot will be apportioned on a pro rata basis for the unexpired portion of the year remaining.

Where a plan of subdivision is approved by the Council during the financial year over land to which sewerage will become available, the access charge on each proposed lot will be apportioned on a pro rata basis for the unexpired portion of the year remaining.

DEFINITIONS

For the purposes of sewerage utility charges:

"Detached House" means a building which comprises or is deemed to comprise only self-contained accommodation for the exclusive use of one family, and being the only building (other than such buildings as are normal to the enjoyment of the dwelling house) on the land.

"Bona-Fide attached flat or dwelling unit" means an attached flat or dwelling unit occupied by a relative of the owner for which no rent is charged.

"Land" includes rateable or non-rateable land and any structure, building or place on rateable or non-rateable land and also includes any proposed lot on a plan of subdivision where the plan of subdivision was approved by Council.

"Pedestal" means a "Water Closet Pan" as defined in the Standard Plumbing and Drainage Regulation 2003 or in any substituted statutory provision.

"Urinal" is as defined in the Standard Plumbing and Drainage Regulation 2003 or in any substituted statutory provision.

3.3.3 Cleansing Charges

That in accordance with Section 973 of the Act, the Council make and levy utility charges for supplying cleansing services for financial year 2008/2009 as follows:

3.3.3.1 Private Properties

SERVICE LEVEL	CHARGE
<p>1. Domestic Properties</p> <p>120L refuse / 120L or 240L recycling</p> <p>240L refuse / 120L or 240L recycling</p> <p><i>Additional 120L or 240L recycling</i></p>	<p>\$190.00</p> <p>\$205.00</p> <p>\$45.00</p>
<p>2. Commercial / Industrial Properties</p> <p>240L refuse / 120L or 240L recycling</p> <p><i>Additional 120L or 240L recycling</i></p>	<p>\$215.00</p> <p>\$45.00</p>
<p>3. Multi Residential (Receiving a complete refuse and recycling service)</p> <p>120L refuse / 120L or 240L recycling</p> <p>240L refuse / 120L or 240L recycling</p> <p><i>The charges above entitle the property to one refuse bin (either 120L or 240L depending on charge) and one (1) recycle bin.</i></p>	<p>\$190.00</p> <p>\$205.00</p>
<p>4. Multi Residential - Bulk Bin Prices (Serviced ONCE per week)</p> <p><i>Multi Residential Properties paying for a full service (i.e. entitled to a full refuse bin and a full recycle bin) may opt for a bulk bin service for refuse in lieu of the multiple wheeled carts.</i></p> <p>1m3 Bulk Bin</p> <p>1100L Plastic Rear Lift Bin</p>	<p>\$875.00</p> <p>\$1,100.00</p>
<p>2m3 Bulk Bin</p> <p>3m3 Bulk Bin</p>	<p>\$1,730.00</p> <p>\$2,590.00</p>

SERVICE LEVEL	CHARGE
4m3 Bulk Bin	\$3,460.00
<p>** Properties sharing a bulk bin service will be entitled to whatever combination of bulk bins up to the value of total services charged to the properties sharing the bins.</p> <p>Example: 20 units each paying for a minimum service of \$190.00 would be entitled to any combination of bulk bins (as defined in the schedule above) to the value of \$3,800 (20 units x \$190.00)</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service (\$190.00), the cost per property (who are sharing the bulk bin service) will be calculated by determining the total cost of the services requested (in accordance with the bulk bin rates above) and dividing it by the number of properties sharing the service.</p> <p>Example: A block of 20 units request 4 x 1100ltr bins serviced once per week. The total cost of this service is \$4,400 (4 x \$1100). As this cost is above their entitlement under the minimum charge (\$3,800 - 20 units x \$190) the total cost of the service is shared equally amongst each of the unit holders and will be \$220.00 (\$4,400 / 20 Units).</p>	
<p>5. Additional Cleansing Charges</p> <p>Nightsoil service</p>	\$533.00

3.3.3.2 General Provisions

1. Council will provide a cleansing service to all occupied land or structures within the waste management area..
2. Charges for shared services on Multiple Residence Land will be distributed equally amongst all of the flats, residential units or lots, as the case may be, contained on the Multiple Residence Land.
3. Any multiple residence property that is currently receiving, or changes to, a full cleansing service cannot reduce the service to be less than a full service in the future.
4. Council may determine that a higher level of service be provided to any occupied land or structure:
 - upon request by the owner or occupier; or
 - if Council determines that the minimum service is not sufficient to cater for removal of refuse generated by the use of the premises.
5. Where the land is not occupied for the whole of the financial year for the reason that the premises on the land have been erected, destroyed, removed or taken down during the financial year, the charge will be reduced by the proportion of the unoccupied period of the billing period.

All pro-rata cleansing charges take effect from the date on which the service has been provided.

3.4 SPECIAL CHARGES

That in accordance with Section 971 of the Act, the Council will make and levy special charges for the 2008/2009 financial year as follows:

3.4.1 Rural Recycling and Waste Management Charge

The Council will make and levy a special charge to be known as the Rural Recycling and Waste Management Charge on rateable land which is occupied land not being liable for a Cleansing Service.

The Council adopts the following overall plan for the supply of the rural recycling and waste management service:

- a) the rateable land to which the special charge applies is all rateable land that is occupied land not being liable for a cleansing charge for recycling and waste disposal.

- b) the service, facility or activity for which the overall plan is made is for the purpose of assisting in meeting the costs associated with the availability and management of recycling and waste disposal facilities, which includes a contribution towards the costs of:
- administration of refuse and recycling contracts;
 - operation and maintenance of landfills for disposal of domestic waste;
 - operation and maintenance of waste from transfer stations;
 - interest and redemption of capital works;
 - transport of waste from transfer stations to landfill for disposal;
 - construction and development of waste disposal facilities;
 - purchase of future landfill sites;
 - supervision and operation of landfills to ensure compliance with the Environmental Protection Act;
 - collection of roadside litter and supply and service of street litter bins.
- c) the estimated cost of implementing the overall plan is \$161,000.
- d) the provision of recycling and waste disposal facilities is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

Council is of the opinion all land to which the charge applies will specially benefit to the same extent from the provision of current and future recycling and waste disposal facilities.

The amount of the special charge made shall be \$93.00 per annum.

Where the land is not occupied for the whole of the financial year for the reason that the premises on the land have been erected, destroyed, removed or taken down during the financial year the charge will be reduced pro rata for the unoccupied period.

3.4.2 Rural Fire Levy Special Charge

The Council will make and levy a special charge to be known as the Rural Fire Levy Special Charge on all rateable land within the Pine Rivers District identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below, except land that is levied the State Government Urban Fire Levy.

The Council adopts the following overall plan for the supply of the rural fire service:

- a) the rateable land to which the special charge applies is all rateable land within the Pine Rivers District identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below, except land that is levied the State Government Urban Fire Levy:
- Clear Mountain Rural Fire Brigade
 - Closeburn/Cedar Creek Rural Fire Brigade
 - Ocean View Rural Fire Brigade
 - Samford Rural Fire Brigade
 - Samsonvale Rural Fire Brigade
 - Narangba West Rural Fire Brigade
 - Dayboro and District Rural Fire Brigade
 - Mt Nebo Rural Fire Brigade
- b) the service, facility or activity for which the overall plan is made is for the purpose of assisting the brigades meet their budgets and to assist the brigades upgrade equipment and maintain a rural fire service.
- c) the estimated cost of implementing the overall plan is \$153,000.
- d) the provision of a Rural Fire Service is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the charge applies will specially benefit to the same extent from the purchase and maintenance of equipment by the Rural Fire Brigade using funds raised by the special charge. The charge will assist rural fire brigades in the upgrade and maintenance of equipment necessary to provide a rural fire service.

The amount of the special charge made shall be \$25.00 per annum.

3.5 SEPARATE CHARGE

3.5.1 Environment Levy

That in accordance with Section 972 of the Act the Council make and levy a separate charge for an environment levy for the financial year 2008/09 on all rateable land in the Pine Rivers District.

The service, facility or activity for which the separate charge is made is for the purpose of acquiring environmentally significant land and carrying out actions on that land that directly relate to environmentally significant land preservation, protection, nature conservation, and maintenance for the benefit of all rateable land within the Pine Rivers District.

The amount of the separate charge made shall be \$30.00 per annum.

3.6 CONDITIONS OF RATE REMISSIONS 2008/09

For the financial year ending 30 June 2009, the Council will exercise its power to remit a rate under the Act, section 1035A in the following ways:

3.6.1 Remission 1: Council Pensioner Remission

- Where a person is receiving the maximum rate of a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, ("Scheme"), with respect to land located in the Pine Rivers District, ("Qualifying Pensioner"), the Council may partly remit the differential general rate and charges, (except for water utility charges based on consumption), levied on the land in an amount equivalent to 50% of the total levy up to the Maximum Remission.
- 'Maximum rate of a pension' is the highest level of benefit as advised by the Commonwealth Government via Centrelink.
- The remission may only be granted on the basis of a written application submitted to the Council. A new application must be made if a person ceases to be and subsequently becomes a Qualifying Pensioner or the entitlement address changes.
- The remission, if granted, will not be applied retrospectively to any billing period prior to the billing period in which the application for the remission was made.
- The remission will be granted pro-rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The remission will be granted pro-rata according to the Qualifying Pensioner's proportional share of ownership of the land.
- Where entitlement to a remission occurs prior to the billing period in which the application is made, the remission will be granted for that period, otherwise the remission will commence from start of the next period.
- If, during a billing period, a person ceases to be a Qualifying Pensioner because the rate of a pension they are receiving becomes less than the maximum rate of the pension then no adjustment of the remission will be made for that billing period.
- "Billing period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.
- The Maximum Remission is:
 - \$220, for existing remissions granted as at 30 June 2008.
 - \$200, for new remissions granted from 1 July 2008.

3.6.2 Remission 2: State Government Subsidy

- Where a person is receiving a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, ("Scheme"), with respect to land located in the Caboolture District, the Council may, subject to the terms and conditions of the Scheme, partly remit rates and charges, up to the maximum dollar amount specified by the Scheme from time to time.
- The remission will be granted and administered strictly in accordance with the terms and conditions of the Scheme as published by the Queensland Government from time to time.
- The remission may only be granted on the basis of a written application submitted to the Council. A new application must be made if a person ceases to be and subsequently becomes a Qualifying Pensioner or the entitlement address changes.
- The remission, if granted, will not be applied retrospectively to any billing period prior to the billing period in which the application for the remission was made.
- "Billing period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.

3.6.3 Remission 3: Community Organisations

A partial remission of rates and utility charges be made available to community organisations that meet the criteria set out in Council policy CS R.9.

3.6.4 Remission 4: Voluntary Conservation Agreements

The Council offers a partial remission to property owners who enter into a voluntary conservation agreement in accordance with Council policy.

3.6.5 Remission 5: Special Health Needs

The Council offers a partial remission of water charges to property owners with special health needs. Grant of this remission is subject to the property owner making an annual application supported by medical certification and an assessment of water used

3.7 *ISSUE OF RATE NOTICES*

Rates and utility charges for the year ending 30 June 2009 shall be levied quarterly.

3.8 *INTEREST ON OVERDUE RATES*

That in accordance with Section 1018 of the Act, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing from the next billing period.

3.9 *TIME WITHIN WHICH RATES MUST BE PAID*

In accordance with Section 1014 of the Act, all rates and utility charges are to be paid within 30 days after the rate notice is issued with the exception of:

- a) pensioners in receipt of the State Government pension subsidy where an extension to the last day in the quarter in which the rates and utility charges are levied is applied; or
- b) payment by Instalments.

3.10 PAYMENT BY INSTALMENTS

That in accordance with Section 1015 the Act, all rates and utility charges for a quarter may be paid by instalments provided the following requirements are met:

- The ratepayer must enter into an instalment agreement in the approved form.
- Overdue rates must be paid before Council will accept payment of rates by Instalments.
- No separate Instalment Notices will be forwarded each month.
- Instalment amounts must be paid by the due date specified on the payment slips shown on the agreement.
- Should payment not be received by the Instalment Due Date, Council may terminate the agreement without further notice and commence recovery action as required.
- If the ratepayer is in the Direct Debit program, the nominated bank account will be debited on the 15th of each month in which instalment payments are due.
- Should a plan of survey be lodged in respect of the land to which this instalment agreement refers, the agreement will automatically be terminated and ALL rates and charges must be paid in full prior to the sealing of the plan.

4. REDCLIFFE DISTRICT

The following applies to all land contained within the local government area of the former Redcliffe City Council (Redcliffe District).

4.1 GENERAL RATE

That in accordance with the *Local Government Act 1993*, (the Act), sections 965, 966, 967 and 977:

1. The Council make and levy differential general rates for the 2008/2009 financial year;
2. For that purpose, in the Redcliffe District, there be 14 categories; and
3. The categories and the criteria for the categories be as follows:

CATEGORY	CRITERIA
Category 1	All rateable land in the District which is not identified in Categories 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 or 14.
Category 2	Rateable land which is a residential unit where: <ol style="list-style-type: none"> a) The rateable value of the unit itself is \$200,000 or more; or b) The unimproved value of the physical land parcel on which the unit complex is constructed is \$2,000,000 or more, unless that physical land parcel is 25,000 square metres or more in area and the number of units in the complex, (to which that unimproved value is apportioned to determine the rateable value of the units), is 100 or more; or c) The unimproved value of the physical land parcel on which the unit complex is constructed is \$1,000,000 or more, and the number of units in the complex (to which that unimproved value is apportioned to determine the rateable value of the units) is 9 or more unless that physical land parcel is 25,000 square metres or more in area and the number of units in the complex, (to which that unimproved value is apportioned to determine the rateable value of the units), is 100 or more.
Category 3	Rateable land which is a residential unit where: <ol style="list-style-type: none"> a) The rateable value of the unit itself is \$170,000 or more, but less than \$200,000; or b) The unimproved value of the physical land parcel on which the unit complex is constructed is \$680,000 or more, but less than \$2,000,000.
Category 4	Rateable land which is a residential unit where: <ol style="list-style-type: none"> a) The rateable value of the unit itself is \$100,000 or more, but less than \$170,000; or b) The unimproved value of the physical land parcel on which the unit complex is constructed is \$400,000 or more, but less than \$680,000.
Category 5	Rateable land which is a residential unit not falling within categories 2, 3 or 4.
Category 6	Rateable land, other than a major shopping centre (category 7) which is used for a business, professional, commercial, industrial, or other income-producing purpose, other than a primary industry. The category includes retirement villages and nursing homes. Even if such operations involve a form of community title living, they fall within this category, and are not residential units for categories 2 to 5. To avoid doubt, this category does not include dwelling houses or residential units otherwise falling within categories 1 to 5 or residential flats falling within categories 8 to 14 merely because they are rented to a residential tenant. This category includes other "institutional" uses conducted on a commercial basis such as rateable schools and hospitals. Entertainment and sporting operations conducted on a commercial basis are also covered by this category, but it does not include the operations of sporting clubs and community organisations which have a non-profit legal structure, do not operate gaming machines, and do not offer entertainment, dining or bar facilities of a type comparable to those of restaurants or hotels.

CATEGORY	CRITERIA
Category 7	Rateable land, which is used, whether alone or in conjunction with adjacent or other closely located land, as: <ul style="list-style-type: none"> a) A single shop (including supermarket, discount department store, retail warehouse or similar operation) with a gross floor area exceeding 4,000 square metres; or b) A group of shops designed and constructed as an integrated shopping destination where the gross floor area (of all shops) exceeds 4,000 square metres.
Category 8	Rateable land used for residential flats where the number of flats on the physical land parcel is less than 10.
Category 9	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 10 but less than 20.
Category 10	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 20 but less than 30.
Category 11	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 30 but less than 40.
Category 12	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 40 but less than 50.
Category 13	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 50 but less than 60.
Category 14	Rateable land used for residential flats where the number of flats on the physical land parcel is greater than or equal to 60.

Interpretation notes:

- (a) In categories 2 to 5, "residential unit" means land, other than common property, which is a lot subject to the *Body Corporate and Community Management Act 1997*.
- (b) If any rateable land could fall within more than one of categories 2 to 5, it is taken to fall within the lowest numbered category – that is, if it falls within category 2, no regard is had to categories 3 to 5, and if it falls within category 3 (but not category 2), no regard is had to categories 4 or 5, and so on.
- (c) In categories 8 to 14, "residential flats" means land that is subject to one rate assessment and containing more than one residential dwelling.

That the differential general rates for land in the 14 categories and minimum general rates levy for each category are hereby made as follows:

CATEGORY	RATE DOLLAR	IN	GENERAL RATE MINIMUM LEVY
Category 1	0.48040		\$637.00
Category 2 (Residential Units)	0.48040		\$1036.00
Category 3 (Residential Units)	0.48040		\$774.00
Category 4 (Residential Units)	0.48040		\$657.00
Category 5 (Residential Units)	0.48040		\$637.00
Category 6 (Commercial / Industrial Properties)	0.60050		\$774.00
Category 7 (Major Commercial / Industrial)	1.47483		\$6000.00
Category 8 (Residential Flats)	0.60050		\$774.00
Category 9 (Residential Flats)	0.60050		\$7740.00
Category 10 (Residential Flats)	0.60050		\$15480.00
Category 11 (Residential Flats)	0.60050		\$23220.00
Category 12 (Residential Flats)	0.60050		\$30960.00
Category 13 (Residential Flats)	0.60050		\$38700.00
Category 14 (Residential Flats)	0.60050		\$46440.00

Valuation of Land Act 1944

Under section 25 of this Act the Council is required to discount the unimproved value of certain land when levying rates. If this section applies to any rateable land the minimum general rate levy will not apply to that land.

Identification of Categories

Pursuant to the *Local Government Act 1993*, section 472, the Council delegates to the Chief Executive Officer the power to identify the category into which each parcel of rateable land is included, by using relevant information from the Council's land record, and any other information in the Council's possession which identifies the use of any rateable land.

4.2 LIMITATION OF INCREASE IN RATES LEVIED

- 4.2.1 That the Council apply section 1036(1) of the *Local Government Act 1993* to all rateable land in the Redcliffe District except:
- (a) rateable land which, at midnight on 30 June 2008, had an unimproved value which was required to be discounted under s 25 of the Valuation of Land Act 1944; and
 - (b) rateable land in differential rating category 6 (Commercial Properties) where the physical land parcel is 1,500 square metres or more in area;
 - (c) rateable land in differential rating category 7 (Major Shopping Centres);
 - (d) rateable land in differential rating category 9 (Residential Flats);
 - (e) rateable land in differential rating category 10 (Residential Flats);

- (f) rateable land in differential rating category 11 (Residential Flats);
- (g) rateable land in differential rating category 12 (Residential Flats);
- (h) rateable land in differential rating category 13 (Residential Flats); and
- (i) rateable land in differential rating category 14 (Residential Flats).

4.2.2 Subject to (1), where differential general rates were levied on land in the 2007/2008 financial year, the differential general rate levied in the 2008/2009 financial year will be limited to the amount levied in the previous financial year increased for each class of land as described below.

4.2.3 The classes of land to which s 1036(1) is applied, and the limits on amount to be levied in 2008/2009, are:

Class (1):

Land on which differential general rates were levied for the whole of the previous financial year and for which the unimproved value did not change during that year.

The increase in differential general rate for land in this class will be limited to the Capped Percentage of the differential general rate levied in the previous financial year. To avoid doubt, "differential general rate levied" includes a minimum general rate.

Class (2):

Land to which section 1036(1)(b) of the Local Government Act 1993 applies, and for which the unimproved value did not change during the previous financial year.

The increase in differential general rate for land in this class will be limited to the Capped Percentage of the "corresponding annual amount" calculated under s1036(3) of the Act.

Class (3):

Land on which differential general rates were levied in the 2007/2008 financial year, not within classes (1) or (2), and for which:

- the unimproved value increased or decreased during the 2007/2008 financial year (otherwise than pursuant to an annual valuation, including any objection or appeal in relation to an annual valuation); or
- discounting of the unimproved value under s 25 of the Valuation of Land Act 1944 ceased during the financial year

The limit in the increase in differential general rate for land in this class will be calculated by:

- calculating the differential general rate which would have been payable for the whole of the 2007/2008 financial year if the unimproved value of the land as at midnight on 30 June 2008 had been its unimproved value for the whole of that year; and
- increasing that calculated amount by the Capped Percentage.

The amount so determined is, in money terms, the capped differential general rate amount for 2008/2009.

Formally, for the purpose of s 1036(1)(a) or (b), the specified percentage increase is the difference between the capped differential general rate amount and the amount of differential general rates actually levied in the 2007/2008 financial year, expressed as a percentage of the 2007/2008 levy.

The Capped Percentage is 12% for categories 1, 2, 3, 4, 5 and 8. The Capped Percentage for Category 6 is 60%.

4.3 SPECIAL CHARGES

That in accordance with section 971 of the Act, the Council will make and levy special charges for the 2008/2009 financial year as follows:

4.3.1 Canal Special Charge

1. That, in accordance with section 971 of the Local Government Act 1993 the Council make and levy a special charge to be known as the canal maintenance special charge (“**special charge**”) on the rateable land identified in this resolution for the purpose of funding works for preserving, maintaining and keeping clean and navigable (“**works**”) the canals at Newport Waterways (“**canals**”).
2. The overall plan for the carrying out of the works be amended and identified as follows:
 - (a) the rateable land to which the special charge applies is the land specified below in this resolution.
 - (b) the service, facility or activity for which the overall plan is made is the indicative 25 year canal maintenance works program, from base year 2008/09, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) major dredging of the access channel of the canals, including spoil disposal; and
 - (ii) major dredging of the canals other than the access channel, including spoil disposal; and
 - (iii) carrying out of spot dredging, beach cleaning and replenishment as required.
 - (c) The estimated cost of implementing the overall plan, in 2008 terms, is \$20,396,075 over a 25 year period from base year 2008/09.
 - (d) Canal maintenance is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion of the indicatively programmed works shown in the overall plan as it presently exists is 25 years from base year 2008/09.
3. The 2008/09 implementation of the overall plan comprises the carrying out of the following works forming part of that overall plan which are intended or expected to be carried out in 2008/09:

Maintenance of the access channel of the canals

Navigation aids	\$ 5,000
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Maintenance of the canals other than the access channel

Residential canals:

General	\$ 51,095
Spoil disposal	\$412,029
Water Quality Monitoring	\$ 5,000
Beach Replenishment	\$ 70,906

Marina:

General	\$ 2,000
Spoil Disposal	\$274,686
Water Quality Monitoring	\$ 1,000

Maintenance Total: \$821,716

4. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other areas of the Redcliffe District generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals. To avoid doubt, it is the Council’s opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, and all lots, whether dry land or submerged, from time to time comprising the Newport Waterways Marina which is a single canal-front entity in terms of land use, regardless of its internal title arrangements or boundaries.
5. That the plan marked “A” be adopted for the purpose of identifying the lands to be levied with the special charge for the 2008/09 financial year, but that the lands to be levied also be identified to include any canal allotment or canal allotment (residential unit) (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment or canal allotment (residential unit) is outside the area delineated on plan “A”.
6. For the purposes of this resolution, “**canal allotment**” means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:

- (a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - (b) is used, or has been created to be used, for an end user purpose; and
 - (c) has an unimproved valuation which values it individually and separately from any other land; and
 - (d) is not contained within that part of the identified area shaded blue on plan "A" (which area is described as "**subdivision 1**").
7. For the purposes of this resolution, "**canal allotment (residential unit)**" means a lot in a community titles scheme under the Body Corporate and Community Management Act 1997, (a "BCCM lot"), whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- (a) the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - (b) is used, or has been created to be used, for an end user purpose; and
 - (c) has an unimproved valuation which values it individually and separately from any other land; and
 - (d) is not contained within that part of the identified area shaded blue on plan "A" (which area is described as "subdivision 1").
8. For the purposes of this resolution, "**balance allotment**" means any land within the identified area which is not:
- (a) a canal allotment; or
 - (b) a canal allotment (residential unit); or
 - (c) common property under the *Body Corporate and Community Management Act 1997*; or
 - (d) within subdivision 1.
- At the date of this resolution, the balance allotments are the lands contained in Rate Assessments Nos. 27019, 23177 and 23599.
9. To avoid doubt, land which is covered by a valuation which includes both newly subdivided allotments (which would be canal allotments if separately valued) and a balance unsubdivided area is a balance allotment.
10. That the Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
11. The amount of the special charge made shall vary as follows:
- Special charge amount No. 1 \$106,478
 - Special charge amount No. 2 \$1,020.00 per canal allotment
 - Special charge amount No. 2U \$ 510.00 per canal allotment (residential unit)
 - Special charge amount No. 3 \$25,375- (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year¹.
 - Special charge amount No. 4 \$28,502 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year¹
 - Special charge amount No. 5 \$2,573 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year¹

¹ The intent of this formula, applicable to each of special charge amount No's 3,4 and 5, is to recognise a reduction in special charge amount No's 3, 4 or 5 during the rating year where the reduction occurs because part of the balance allotment has been subdivided to create canal allotments or canal allotments (residential unit), (to which special charge No. 2 and No.2U will apply), but to deny any reduction, despite reduced land area, where or to the extent that subdivision creates allotments other than canal allotments (to which special charge No. 2 does not apply). See worked examples following

12. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
13. Special charge amount No. 2 must be levied on each canal allotment (including canal allotments coming into existence after the date of this resolution which must be levied on a pro rata time basis).
14. Special charge amount No.2U must be levied on each canal allotment (residential unit), (including canal allotments (residential unit) coming into existence after the date of this resolution which must be levied on a pro rata time basis).
15. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on Plan "A" and identified as Subdivision 3. Where the land on which Special charge No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
16. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on Plan "A" and identified as Subdivision 4. Where the land on which Special charge No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
17. Special charge amount No. 5 must be levied on balance allotments within the area shaded pink on Plan "A" and identified as Subdivision 5. Where the land on which Special charge No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

(Examples of application of the formula for Special charge No. 3, 4 and 5)

Example 1(2):

If no canal lots are created during the rating year, "NCL" will be zero for the whole of the year, and the special charge will be levied in the amount of \$25,375, in the case of special charge amount No. 3 and there will be no refund or readjustment of that amount during the rating year, even if part of a balance allotment is subdivided to create non-canal lots, and no longer forms part of a balance allotment.

To the extent that ss 1026 and 1030A of the Local Government Act 1993 technically apply in the event of such a subdivision, the fact that there is no change in the special charge amount means that the pro rata refund on the original balance allotments for the period 1 November 2008 to 30 June 2009 is equal to the pro rata adjusted levy on the new balance allotments for that same period, despite the changed property descriptions and/or changed rates assessments, and despite the reduction in land area, so there is no net refund or net additional levy.

Example 2(2):

If a balance allotment is subdivided and 50 canal lots are created (with or without non-canal lots, roads, parks etc) with effect on 1 November 2008, the adjusted annual special charge liability for the remaining land, that is, the land which comprises balance allotments from 1 November 2008, will be, in the case of special charge amount No. 3, $\$25,375 - (50 \times \$87) = \$21,025$.

Under ss 1026 and 1030A of the Local Government Act 1993, the Council will be required to make a pro rata refund of, in the case of special charge amount No. 3, $8/12 \times 25,375 = \$16,916.66$, but will be entitled to make a pro rata adjusted levy of $8/12 \times \$21,025 = \$14,016.66$ The net refund will be \$2,900. As the charge is apportioned on a pro rata area basis where there is more than one assessment for balance lots, the refund will be similarly apportioned in those circumstances, regardless of which particular assessment contained the land on which the subdivision was carried out.

4.3.2 Aerodrome Special Charge

1. That, in accordance with section 971 of the Local Government Act 1993 the Council make and levy a special charge to be known as the Redcliffe Aerodrome special charge (“special charge”) on the rateable land identified in this resolution for the purpose of funding works for the operation, maintenance, repair and upgrading (“works”) of Redcliffe Aerodrome.
2. The overall plan for the carrying out of the works be amended and identified as follows:
 - (a) The rateable land to which the special charge applies is the land specified below in this resolution.
 - (b) The service, facility or activity for which the overall plan is made is the indicative 20 year operational and capital works program for Redcliffe Aerodrome, from base year 2008/09, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) sealing of the runway and taxiways; and
 - (ii) installation of lighting and connections; and
 - (iii) general aerodrome maintenance.
 - (c) The estimated cost of implementing the overall plan, in 2008 terms, is \$4,846,550 over a 20 year period from base year 2008/09.
 - (d) Aerodrome maintenance is an ongoing matter and it is not possible to identify an estimated time of completion, but the estimated time for completion of the indicatively programmed works shown in the overall plan as it presently exists is 20 years from base year 2008/09.
3. The 2008/09 implementation of the overall plan comprises the carrying out of the following works forming part of that overall plan which are intended or expected to be carried out in 2008/09:

Aerodrome Operations

Operations cost	\$ 61,965
Total Operations	\$ 61,965

Aerodrome Capital

Rehabilitation of North Eastern Section of Levy Bank	\$ 25,000
Resurfacing – Taxiway and Aprons	\$ 75,000
Upgrade of Power Supply	\$ 20,000
Testing Pit for Engines	\$ 25,000
Total Capital	\$145,000

AERODROME TOTAL: \$206,965

4. The Council is of the opinion that occupiers of the rateable land to which the special charge applies will specially benefit from the works and services for the reason that:
 - (a) Redcliffe Aerodrome is not a commercial airport; and
 - (b) most usage of Redcliffe Aerodrome is use by or for the benefit of private air transport or aviation-related operators who lease land within the Aerodrome holding, and are the occupiers of the rateable land proposed to be charged; and
 - (c) the works and services in the overall plan facilitate or enhance that usage.
 - (d) That the plan marked “B” be adopted for the purpose of identifying the lands to be levied with the special charge for the 2008/09 financial year.

- (e) That the Council considers it appropriate that the amount of the special charge for each parcel of rateable land be based upon land area, given that land area is a reasonable reflection of the scale of the occupier's activity, and therefore that occupier's relative level of special benefit from the works and services in the overall plan.
- (f) The following special charge is made:
 - Redcliffe Aerodrome special charge of \$3.10 per square metre of rateable land

4.4 UTILITY CHARGES

4.4.1 Water Charges

That in accordance with Section 973 of the Act, the Council make and levy water utility charges for financial year 2008/2009 as follows:

4.4.1.1 Water Access Charge

CONSUMER CLASS	CHARGE
For all premises connected to the Council's water supply other than multi-occupation premises	\$153.20
For multi-occupation premises connected to the Council's water supply, the charge multiplied by the occupancy multiplier for the premises OR for each lot in a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i> where there are no individual meters for lots in the scheme	\$153.20
For each parcel of vacant or occupied land which is not connected to the Council's Water Supply system but is the Council's service area under the Water Act 2000, (but which does not have a metered property service),	\$153.20

For the purpose of water access charging "multi-occupation premises" are premises which:

- are classified in the Council's land record as "Flats" or "Single Unit Dwelling"; and
- are recorded in the land record as having an occupancy multiplier of greater than 1

4.4.1.2 Water Consumption Charge

CONSUMER CLASS	CRITERIA	CHARGE
For all water supplied through the service, as measured through the meter for premises connected to the Council's water supply other than multi-occupation premises, for the period from the date of the December 2007 meter reading to the date of the June 2008 meter reading, and also (and separately) from the date of the June 2008 meter reading to the date of the December 2008 meter reading a charge of:	Tier 1 (0 to 150KI)	\$0.98 per KI
	Tier 2 (150 to 300KI)	\$1.60 per KI
	Tier 3 (300KI plus)	\$1.96 per KI
For all water supplied through the service, as measured through the meter for multi-occupation premises connected to the Council's water supply, for the period from the date of the December 2007 meter reading to the date of the June 2008 meter reading, and also (and separately) from the date of the June 2008 meter reading to the date of the December 2008 meter reading, multiplied by the occupancy multiplier for the premises:	Tier 1 (0 to 150KI)	\$0.98 per KI
	Tier 2 (150 to 300KI)	\$1.60 per KI
	Tier 3 (300KI plus)	\$1.96 per KI

To avoid doubt, all water consumption billed in the 2008/09 financial year will be calculated using the 2008/09 tariff regardless of the period in which the water was consumed.

For the purpose of determining charges (other than fixed charges) for a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where there are no individual meters for lots in the scheme:

- the total charges for all such lots must be calculated as though the number of lots was the occupancy multiplier; and
- the total charges must be apportioned to each lot in proportion to the contribution schedule lot entitlement for the lot.

4.4.2 Sewerage Charges

That in accordance with Section 973 of the Act, the Council make and levy sewerage utility charges for financial year 2008/2009 as follows:

Land used for Residential Purposes other than Hotels Motels Caravan Parks or the like irrespective of number of pedestals connected whether or not in actual occupation:

For each dwelling flat or unit in a multi-unit building/s (other than lots as provided in 1 (a) (iii) below) erected on a parcel of land AND	a charge of 68 units per annum (\$373.00)
For each registered lot in excess of three in each parcel of land OR	a charge of 26 units per annum (\$142.60)
For each lot within the meaning of the "Body Corporate and Community Management Act 1997"	a charge of 68 units per annum (\$373.00)

Land used for purposes other than Residential and not disposing of trade waste and not being a Hotel Motel Caravan Park or the like:

For each W.C. pedestal installed on a parcel of land AND	a charge of 68 units per annum (\$373.00)
For each registered lot in excess of three in each parcel of land OR	a charge of 26 units per annum (\$142.60)
For each lot within the meaning of the "Body Corporate and Community Management Act 1997" for each pedestal installed Provided that where W.C. pedestals are installed on common property the charge per lot shall be a minimum of 68 units per annum.	a charge of 68 units per annum (\$373.00)

Land used for a Hotel Motel or the like:

For each 227 kilolitres or part thereof of water used or estimated to be used on a parcel of land for the last billing period prior to 1 July Provided that in the first year of use the charge shall be based on the Council's estimate of water to be consumed, based upon water consumption for other comparable land uses. OR	a charge of 68 units per annum (\$373.00)
For each W.C. pedestal installed on a parcel of land WHICHEVER CHARGE IS THE LESSER	a charge of 68 units per annum (\$373.00)

Land used for a Caravan Park:

For each 227 kilolitres or part thereof of water used or estimated to be used on a parcel of land for the last billing period prior to 1 July Provided that in the first year of use the charge shall be based on the Council's estimate of water to be consumed, based upon water consumption for other comparable land uses.	a charge of 68 units per annum (\$373.00)
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Land used for any purpose disposing of trade waste into the Council's sewer:

For each 227 kilolitres or part thereof of water used or estimated to be used on a parcel of land for the last billing period prior to 1 July reduced by 20% to allow for usage not discharged as trade waste Provided that in the first year of use the charge shall be based on the Council's estimate of water to be consumed, based upon water consumption for other comparable land uses.	a charge of 68 units per annum (\$373.00)
At the sole discretion of the Council the percentage reduction referred to above may be increased to a maximum of 80% OR	a charge of 68 units per annum (\$373.00)
For each pedestal installed WHICHEVER CHARGE IS THE GREATER	a charge of 68 units per annum (\$373.00)

Churches Denominational Schools and other buildings provided that land used for purposes other than Churches and Denominational Schools are approved by the Council resolution:

For each 227 kilolitres or part thereof of water used or estimated to be used on a parcel of land for the last billing period prior to 1 July Provided that in the first year of use the charge shall be based on the Council's estimate of water to be consumed, based upon water consumption for other comparable land uses. OR	a charge of 68 units per annum (\$373.00)
For each W.C. pedestal installed on a parcel of land WHICHEVER CHARGE IS THE LESSER	a charge of 68 units per annum (\$373.00)

Land used for horse-washing facilities:

For each separate horse-washing facility on a parcel of land connected to the Council's sewer	a charge of 68 units per annum (\$373.00)
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Notwithstanding that land may be subject to a sewerage charge in another category the Council may by resolution approve that such land be charged:

For each 227 kilolitres or part thereof of water used or estimated to be used on a parcel of land for the last billing period prior to 1 July Provided that in the first year of use the charge shall be based on the Council's estimate of water to be consumed, based upon water consumption for other comparable land uses. OR	a charge of 34 units per annum (\$186.50)
For each W.C. pedestal installed on a parcel of land WHICHEVER CHARGE IS THE LESSER	a charge of 34 units per annum (\$186.50)

Vacant or occupied land not connected to the Council sewerage, but within 100 metres of the Council sewerage and from which the Council is prepared to carry off sewage:

For the first subdivision in each parcel of land or for the first Group Title lot within the meaning of the "Body Corporate and Community Management Act 1997" AND	a charge of 52 units per annum (\$285.24)
For each additional subdivision or Group Title lot	a charge of 26 units per annum (\$142.60)

For the purposes of this section, a unit is the equivalent of \$5.4853.

Where land has more than one use, (eg. shop and dwelling, office and dwelling, caravan park and motel etc.), and where sewerage charges on such land are not levied according to water consumption for the whole of such land the annual charges shall be levied in respect of each separate use, except that the charge for additional subdivisions shall be levied only once.

4.4.3 Cleansing Charges

That in accordance with Section 973 of the Act, the Council make and levy utility charges for supplying cleansing services for financial year 2008/2009 as follows:

4.4.3.1 Private Properties

Pursuant to the provisions of Section 973 of the *Local Government Act 1993*, Council resolves to make and levy Utility Charges – Cleansing Service for the year 2008/09 as follows:

SERVICE LEVEL	CHARGE
1. Domestic Properties	
240L refuse / 240L recycling	\$205.00
Additional 240L recycling	\$45.00
2. Commercial / Industrial Properties	
240L refuse / 240L recycling	\$215.00
Additional 240L recycling	\$45.00
3. Multi Residential (Receiving a complete refuse and recycling service)	
Wheeled Refuse and Recycling Cart	
240L refuse / 240L recycling	\$205.00
<i>The charges above entitle the property to one (1) refuse bin and one (1) recycle bin.</i>	
4. Multi Residential (Receiving a part refuse and part recycling service)	
Payable per flat, residential unit or lot, as the case may be, contained on the Multiple Residence Land.	\$123.00
<i>The charges above entitle the property to one half (50%) of a 240L refuse bin and one half (50%) of a 240L recycle bin.</i>	
**Only properties receiving this level of service as at 30/06/2008 are entitled to receive this service	
5. Multi Residential - Bulk Bin Prices (Serviced ONCE per week)	
<i>Multi Residential Properties may opt for a bulk bin service for refuse in lieu of the multiple wheeled carts.</i>	
1m3 Bulk Bin	\$875.00
1100L Plastic Rear Lift Bin	\$1,100.00
2m3 Bulk Bin	\$1,730.00
3m3 Bulk Bin	\$2,590.00
4m3 Bulk Bin	\$3,460.00
** Properties sharing a bulk bin service will be entitled to whatever combination of bulk bins up to the value of total services charged to the properties sharing the bins. Example: 20 units each paying for a minimum service of \$123.00 would be entitled to any combination of bulk bins (as defined in the schedule above) to the value of \$2,460 (20 units x \$123.00)	
** Where a property requests bulk services above their entitlement under the minimum service (\$123.00), the cost per property (who are sharing the bulk bin service) will be calculated by determining the total cost of the services requested (in accordance with the bulk bin rates above) and dividing it by the number of properties sharing the service. Example: A block of 20 units request 3 x 1100ltr bins serviced once per week. The total cost of this service is \$3,300 (3 x \$1100). As this cost is above their entitlement under the minimum charge (\$2,460 - 20 units x \$123) the total cost of the service is shared equally amongst each of the unit holders and will be \$165.00 (\$3,300 / 20 Units).	

4.4.4 General Provisions

1. Council will provide a cleansing service to all occupied land or structures in the Redcliffe district.
2. Charges for shared services on Multiple Residence Land will be distributed equally amongst all of the flats, residential units or lots, as the case may be, contained on the Multiple Residence Land.
3. Any multiple residence property that is currently receiving, or changes to, a full cleansing service cannot reduce the service to be less than a full service in the future.
4. Council may determine that a higher level of service be provided to any occupied land or structure:
 - upon request by the owner or occupier; or
 - if Council determines that the minimum service is not sufficient to cater for removal of refuse generated by the use of the premises.
5. Where the land is not occupied for the whole of the financial year for the reason that the premises on the land have been erected, destroyed, removed or taken down during the financial year, the charge will be reduced by the proportion of the unoccupied period of the billing period.

4.5 CONDITIONS OF RATE REMISSIONS 2008/09

For the financial year ending 30 June 2009, the Council will exercise its power to remit a rate under the Act, section 1035A in the following ways:

4.5.1 Remission 1: Council Pensioner Remission

- Where a person is receiving the maximum rate of a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, ("Scheme"), with respect to land located in the Redcliffe District, ("Qualifying Pensioner"), the Council may partly remit the differential general rate and charges, (except for water utility charges based on consumption), levied on the land in an amount equivalent to 50% of the total levy up to the Maximum Remission.
- 'Maximum rate of a pension' is the highest level of benefit as advised by the Commonwealth Government via Centrelink.
- The remission may only be granted on the basis of a written application submitted to the Council. A new application must be made if a person ceases to be and subsequently becomes a Qualifying Pensioner or the entitlement address changes.
- The remission, if granted, will not be applied retrospectively to any billing period prior to the billing period in which the application for the remission was made.
- The remission will be granted pro-rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The remission will be granted pro-rata according to the Qualifying Pensioner's proportional share of ownership of the land.
- The remission will be granted pro-rata according to when a person becomes a Qualifying Pensioner by acquiring land located in the Redcliffe District or ceases to be a Qualifying Pensioner by selling land located in Redcliffe District during the financial year ending 30 June 2009.
- If, during a billing period, a person ceases to be a Qualifying Pensioner because the rate of a pension they are receiving becomes less than the maximum rate of the pension then no adjustment of the remission will be made for that billing period.
- Where the land in relation to which the remission is granted comprises more than 2 allotments, the remission will be granted pro-rata on only two allotments.
- "Billing period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.
- The Maximum Remission is:

- \$250, for existing remissions granted as at 30 June 2008.
- \$200, for new remissions granted from 1 July 2008.

4.5.2 Remission 2: State Government Subsidy

- Where a person is receiving a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, (“Scheme”), with respect to land located in the Caboolture District, the Council may, subject to the terms and conditions of the Scheme, partly remit rates and charges, up to the maximum dollar amount specified by the Scheme from time to time.
- The remission will be granted and administered strictly in accordance with the terms and conditions of the Scheme as published by the Queensland Government from time to time.
- The remission may only be granted on the basis of a written application submitted to the Council. A new application must be made if a person ceases to be and subsequently becomes a Qualifying Pensioner or the entitlement address changes.
- The remission, if granted, will not be applied retrospectively to any billing period prior to the billing period in which the application for the remission was made.
- “Billing period” means the period for which rates and charges are levied as specified on the rates notice issued by the Council.

4.5.3 Remission 3: General Rate Pensioner Remission

Where a registered owner of a property described in the schedule below was receiving a pension under a Commonwealth law on 30 June 2008, and qualified for the Queensland Government Pensioner Rate Subsidy Scheme, (“Scheme”), with respect to that land, (“Qualifying Pensioner”), the Council will remit a part of the differential general rate levied on the land equivalent to the amount specified in the schedule below:

Property Description	Remission Applicable 2008/09
L2/RP129267	\$832.83
L5/RP45667	\$391.72
L1/RP153773	\$334.89
L301/RP30473	\$319.64
L308/RP30473	\$300.86
L39/RP30435	\$280.53
L15/RP96406	\$275.78
L2/RP51719	\$263.00
L12/RP900746	\$259.08
L22/RP900747	\$258.75
L344/RP30473	\$250.71
L25/RP182074	\$246.77
L14/RP96724	\$245.30
L282/RP30459	\$239.69
L283/RP30459	\$239.67
L9/RP30498	\$235.05
L12/RP30498	\$235.01
L218/RP841957	\$221.76
L747/RP30470	\$220.33
L748/RP30470	\$218.87
L50/RP900748	\$218.37
L2/RP30474	\$217.39
L749/RP30470	\$217.35
L5/SP149106	\$204.38
L1/RP95206	\$192.93
L3/RP95206	\$192.21
L4/RP95206	\$188.63
L2/RP99518	\$187.19
L5/BUP9308	\$183.33
L13/RP51978	\$181.59
L10/BUP7409	\$180.32
L9/BUP7409	\$180.32
L8/BUP7409	\$180.32
L6/BUP7409	\$180.32
L13/BUP7409	\$180.32
L2/BUP7409	\$180.32
L19/BUP7409	\$180.32
L1/BUP7409	\$180.32
L3/BUP7409	\$180.32
L14/BUP7409	\$180.32
L16/BUP7409	\$180.32
L18/BUP7409	\$180.32
L21/BUP7409	\$180.32
L22/BUP7409	\$180.32
L24/BUP7409	\$180.32
L25/BUP7409	\$180.32

Property Description	Remission Applicable 2008/09
L26/BUP7409	\$180.32
L27/BUP7409	\$180.32
L28/BUP7409	\$180.32
L15/SP184013	\$180.32
L4/SP153501	\$180.32
L17/BUP7409	\$180.32
L14/BUP6482	\$180.32
L17/SP146474	\$180.32
L11/SP177350	\$180.32
L3/BUP595	\$180.32
L12/BUP1961	\$180.32
L10/BUP1961	\$180.32
L5/BUP1961	\$180.32
L7/BUP1961	\$180.32
L1/BUP1961	\$180.32
L9/BUP1961	\$180.32
L11/BUP1961	\$180.32
L13/BUP1631	\$180.32
L1/BUP6482	\$180.32
L12/BUP7158	\$180.32
L12/BUP6482	\$180.32
L8/SP184013	\$180.32
L2/BUP6961	\$180.32
L3/BUP6961	\$180.32
L5/BUP6961	\$180.32
L8/BUP6961	\$180.32
L11/BUP6961	\$180.32
L12/BUP6961	\$180.32
L13/BUP6961	\$180.32
L14/BUP6961	\$180.32
L16/BUP6961	\$180.32
L6/BUP7158	\$180.32
L8/BUP7158	\$180.32
L11/BUP7158	\$180.32
L3/BUP6482	\$180.32
L7/BUP102978	\$180.32
L12/SP126209	\$180.32
L3/SP177350	\$180.32
L2/BUP103300	\$180.32
L8/BUP103300	\$180.32
L14/BUP103300	\$180.32
L16/BUP103300	\$180.32
L18/BUP103300	\$180.32
L20/BUP103300	\$180.32
L21/BUP103300	\$180.32
L11/SP126983	\$180.32

Property Description	Remission Applicable 2008/09
L4/BUP102978	\$180.32
L8/SP177350	\$180.32
L9/BUP102978	\$180.32
L15/BUP102978	\$180.32
L11/SP126209	\$180.32
L3/BUP9852	\$180.32
L10/SP126209	\$180.32
L9/SP126209	\$180.32
L8/SP126209	\$180.32
L7/SP126209	\$180.32
L14/SP177350	\$180.32
L24/BUP103300	\$180.32
L9/SP141351	\$180.32
L8/SP126983	\$180.32
L1/SP126983	\$180.32
L6/SP141351	\$180.32
L5/SP141351	\$180.32
L4/SP141351	\$180.32
L4/BUP1876	\$180.32
L8/SP141356	\$180.32
L3/SP137658	\$180.32
L1/SP137658	\$180.32
L4/RP181910	\$179.67
L3/RP114276	\$179.67
L23/SP136709	\$179.12
L15/RP182074	\$178.19
L1/RP95346	\$176.82
L6/RP76245	\$176.82
L12/RP181911	\$176.09
L10/RP181911	\$176.09
L5/BUP105293	\$175.05
L8/BUP3261	\$174.19
L1/BUP3261	\$174.19
L2/BUP3261	\$174.19
L17/RP46767	\$173.51
L3/RP56877	\$170.13
L46/RP85839	\$164.24
L1/RP73426	\$164.24
L45/RP85839	\$163.53
L43/RP85839	\$163.53
L38/RP85839	\$162.82
L37/RP85839	\$162.82
L40/RP85839	\$162.82
L4/RP76245	\$161.40
L17/RP51978	\$159.33
L2/RP92362	\$156.87

Property Description	Remission Applicable 2008/09
L208/RP841957	\$154.81
L12/SP111814	\$152.41
L5/SP141343	\$152.41
L7/SP141343	\$152.41
L24/SP111814	\$152.41
L5/BUP123	\$141.03
L3/BUP977	\$140.28
L2/CP890266	\$138.42
L95/RP80136	\$136.28
L12/RP204205	\$134.13
L7/BUP9308	\$131.87
L3/SP130280	\$130.47
L4/BUP102419	\$127.58
L8/BUP9308	\$125.40
L1/RP100287	\$123.96
L51/RP30328	\$121.95
L2/RP105615, L2/RP100211	\$121.95
L11/RP204205	\$121.95
L15/RP51978	\$121.34
L1/RP71982	\$121.22
L251/RP30322, L252/RP30322	\$121.22
L29/RP30328	\$121.22
L27/RP30328	\$121.22
L18/RP63244	\$121.22
L10/RP30328	\$121.22
L326/RP30322, L327/RP30322	\$120.87
L27/RP30299	\$120.87
L1/SP150817	\$120.13
L3/BUP12623	\$119.11
L5/BUP12623	\$119.08
L1/BUP12623	\$119.08
L270/RP30459	\$116.30
L133/RP30445	\$114.99
L15/RP203257	\$111.62
L5/BUP12509	\$111.61
L15/RP222591	\$110.88
L4/BUP9308	\$110.54
L24/RP73029	\$108.44
L84/RP63244	\$108.44
L21/RP85839	\$108.44
L16/RP85839	\$108.44
L3/RP137109	\$108.44
L2/RP64531	\$108.44
L97/RP30322, L98/RP30322	\$108.44
L3/SP173452	\$108.44
L23/RP65735	\$108.44

Property Description	Remission Applicable 2008/09
L136/RP30324, L137/RP30324	\$108.44
L1/RP85839	\$108.02
L61/RP63244	\$108.02
L17/RP85839	\$108.02
L18/RP204205	\$108.02
L87/RP63244	\$108.02
L11/RP95902	\$108.02
L12/RP95902	\$108.02
L52/RP63244	\$108.02
L18/RP85839	\$107.62
L32/RP30324	\$107.62
L15/RP85839	\$107.62
L2/RP85839	\$107.62
L11/RP859631	\$107.62
L26/SL1391	\$107.62
L6/RP204205	\$107.62
L48/RP63244	\$107.62
L62/RP63244	\$107.62
L44/RP30324	\$107.62
L25/RP102525	\$107.62
L56/RP63244	\$107.62
L14/RP63244	\$107.62
L9/RP63244	\$107.62
L54/RP63244	\$107.62
L2/RP90247	\$107.62
L21/RP63244	\$107.62
L75/RP63244	\$107.62
L4/RP141593	\$107.62
L36/RP120723	\$106.76
L10/RP141593	\$106.76
L26/RP85839	\$106.76
L12/RP30324	\$106.76
L4/RP86460	\$106.76
L35/RP65735	\$106.76
L22/RP85839	\$106.76
L30/RP63244	\$106.76
L8/RP45835	\$106.76
L7/RP86460	\$106.76
L33/RP63244	\$106.76
L100/RP30496	\$106.76
L21/RP864986	\$106.76
L132/RP67192	\$106.76
L103/RP30496	\$106.76
L134/RP67192	\$106.76
L1/RP93381	\$106.76
L18/RP65735	\$106.36

Property Description	Remission Applicable 2008/09
L131/RP67192	\$106.36
L143/RP67192	\$106.36
L2/RP113740	\$106.36
L3/RP95902	\$106.36
L2/RP108544	\$106.36
L19/RP65735	\$106.36
L17/RP65735	\$106.36
L12/RP65735	\$106.36
L20/RP65735	\$106.36
L111/RP74999	\$106.36
L3/RP113740	\$106.36
L16/RP65735	\$106.36
L1/RP113740	\$106.36
L1/RP64531	\$106.36
L113/RP30324	\$106.36
L164/RP30322	\$106.36
L4/RP92807	\$106.36
L21/RP30324	\$106.36
L3/RP86460	\$106.36
L2/RP66016	\$106.36
L1/RP101830	\$106.36
L176/RP74999	\$106.36
L30/RP30496	\$105.94
L134/RP74999	\$105.94
L15/RP128141	\$105.94
L8/RP91678	\$105.94
L3/RP77659	\$105.94
L173/RP74999	\$105.94
L175/RP74999	\$105.94
L28/RP85839	\$105.94
L119/RP74999	\$105.94
L6/RP86460	\$105.94
L171/RP74999	\$105.94
L114/RP30324	\$105.94
L17/RP30496	\$105.94
L180/RP74999	\$105.94
L182/RP74999	\$105.94
L189/RP74999	\$105.94
L29/RP74921	\$105.94
L38/RP74921	\$105.94
L52/RP74921	\$105.94
L194/RP74999	\$105.94
L43/RP72477	\$105.94
L37/RP72477	\$105.94
L29/RP72477	\$105.94
L26/RP72477	\$105.94

Property Description	Remission Applicable 2008/09
L7/RP72477	\$105.94
L3/RP108544	\$105.94
L2/RP122885	\$105.94
L127/RP74999	\$105.94
L113/RP74999	\$105.94
L136/RP74999	\$105.94
L220/RP76568	\$105.94
L48/RP69894	\$105.94
L39/RP69894	\$105.94
L30/RP65735	\$105.94
L129/RP67192	\$105.94
L197/RP74999	\$105.94
L139/RP74999	\$105.94
L26/RP65735	\$105.94
L156/RP74999	\$105.94
L140/RP74999	\$105.94
L153/RP74999	\$105.94
L2/RP80237	\$105.94
L127/RP67192	\$105.94
L167/RP74999	\$105.94
L170/RP74999	\$105.94
L195/RP74999	\$105.94
L289/RP76568	\$105.08
L44/RP72477	\$105.08
L1/RP79859	\$105.08
L241/RP76568	\$105.08
L1/RP77386	\$105.08
L23/RP72477	\$105.08
L19/RP72477	\$105.08
L2/RP79859	\$105.08
L1/RP115697	\$105.08
L107/RP52182	\$105.08
L35/RP102525	\$105.08
L4/RP77875	\$105.08
L1/RP102525	\$105.08
L36/RP66547	\$105.08
L1/RP77525	\$105.08
L2/RP73347	\$105.08
L5/RP77875	\$105.08
L86/RP77307	\$105.08
L157/RP30496	\$105.08
L37/RP63244	\$105.08
L166/RP30496	\$105.08
L161/RP30496	\$105.08
L160/RP30496	\$105.08
L111/RP30496	\$105.08

Property Description	Remission Applicable 2008/09
L11/RP72477	\$105.08
L14/RP30496	\$105.08
L13/RP30496	\$105.08
L3/RP88619	\$105.08
L1/RP88023, L1/RP95902	\$105.08
L6/RP91678	\$105.08
L54/RP30496	\$105.08
L11/RP72847	\$105.08
L53/RP30496	\$105.08
L46/RP30496	\$105.08
L43/RP74921	\$105.08
L4/BUP1812	\$100.21
L9/RP171683	\$98.92
L34/RP161297	\$97.57
L4/RP95624	\$97.16
L17/RP171683	\$93.98
L269/RP76568	\$92.98
L270/RP76568	\$92.98
L59/RP72477	\$92.98
L214/RP76568	\$92.98
L6/RP102525	\$92.98
L34/RP102525	\$92.98
L282/RP76568	\$92.98
L283/RP76568	\$92.98
L48/RP72477	\$92.98
L268/RP76568	\$92.98
L77/RP74921	\$92.98
L102/RP30324	\$92.98
L20/RP102525	\$92.98
L124/RP30324	\$92.98
L21/RP102525	\$92.98
L125/RP30324	\$92.98
L75/RP52182	\$92.98
L231/RP30322	\$92.98
L8/RP141593	\$92.98
L85/RP30496	\$92.98
L1/RP79423	\$92.98
L20/SP141353	\$92.98
L2/RP77875	\$92.98
L6/RP77875	\$92.98
L61/RP30324	\$92.98
L155/RP30496	\$92.98
L44/RP30496	\$92.98
L7/RP30496	\$92.98
L81/RP74921	\$92.98
L147/RP30496	\$92.98

Property Description	Remission Applicable 2008/09
L3/RP107678	\$92.98
L79/RP74921	\$92.98
L4/RP107678	\$92.98
L75/RP74921	\$92.98
L76/RP74921	\$92.98
L4/RP88619	\$92.56
L8/RP88619	\$92.56
L26/RP102525	\$92.56
L211/RP76568	\$92.56
L16/RP45835	\$92.56
L3/RP204205	\$92.56
L228/RP76568	\$92.56
L229/RP76568	\$92.56
L10/RP86460	\$92.56
L40/RP91678	\$92.56
L100/RP30324	\$92.56
L49/RP72477	\$92.56
L50/RP72477	\$92.56
L16/RP68703	\$92.56
L2/RP99630	\$92.56
L74/SP110466	\$92.56
L101/RP52182	\$92.56
L92/SP110466	\$92.56
L103/RP52182	\$92.56
L117/RP30324	\$92.56
L119/RP30324	\$92.56
L122/RP30324	\$92.56
L156/RP30324	\$92.56
L73/RP52182	\$92.56
L233/RP76568	\$92.56
L75/RP30324	\$92.56
L9/RP86460	\$92.56
L271/RP76568	\$92.56
L2/RP69880	\$92.13
L6/RP203255	\$92.13
L296/RP76568	\$92.13
L266/RP30322	\$92.13
L30/RP45835	\$92.13
L275/RP76568	\$92.13
L79/RP30496	\$92.13
L22/RP45835	\$92.13
L250/RP76568	\$92.13
L2/RP94980	\$92.13
L36/RP102525	\$92.13
L41/RP72477	\$92.13
L19/RP68703	\$92.13

Property Description	Remission Applicable 2008/09
L65/RP70299	\$92.13
L31/RP68703	\$92.13
L259/RP30322	\$91.30
L281/RP30322	\$91.30
L288/RP30322	\$91.30
L286/RP30322	\$91.30
L275/RP30322	\$91.30
L220/RP30322	\$91.30
L260/RP30322	\$91.30
L127/RP30322	\$91.30
L258/RP30322	\$91.30
L2/RP100287	\$91.30
L209/RP30322	\$91.30
L212/RP30322	\$91.30
L280/RP30322	\$91.30
L1/RP128141	\$91.30
L39/RP52490	\$90.87
L18/SL1852, L19/SL1852	\$90.87
L20/RP88619	\$90.87
L40/RP52490	\$90.87
L17/RP72847	\$90.87
L5/SP145456	\$90.87
L9/RP128141	\$90.87
L3/RP128141	\$90.87
L4/RP128141	\$90.87
L1/RP177583	\$90.87
L2/RP95902	\$90.87
L277/RP76568	\$90.87
L11/RP91678	\$90.87
L252/RP76568	\$90.87
L256/RP76568	\$90.87
L51/RP70299	\$90.46
L2/RP81783	\$90.46
L77/RP70299	\$90.46
L38/RP30496	\$90.46
L33/RP91678	\$90.46
L1/RP899523	\$90.46
L23/RP198591	\$90.46
L123/RP30322	\$90.46
L52/RP70299	\$90.46
L82/RP68703	\$89.62
L27/RP74853	\$89.62
L181/RP30322	\$89.62
L6/RP52180	\$89.62
L36/RP52180	\$89.62
L34/RP52180	\$89.62

Property Description	Remission Applicable 2008/09
L84/RP68703	\$89.62
L5/RP128141	\$89.62
L5/RP198589	\$89.62
L75/RP70299	\$89.62
L4/RP45835	\$89.62
L12/RP52180	\$89.62
L176/RP30322	\$89.62
L73/RP30322	\$89.62
L42/RP68703	\$89.62
L16/RP88619	\$89.19
L31/RP91678	\$89.19
L25/RP68703	\$89.19
L67/RP30324	\$89.19
L3/RP89145	\$89.19
L85/RP68703	\$89.19
L55/RP70299	\$89.19
L7/RP88075	\$89.19
L65/RP30322	\$89.19
L1/RP84640	\$89.19
L55/RP72477	\$89.19
L69/RP30322	\$89.19
L69/RP30324	\$89.19
L14/RP88619	\$89.19
L30/RP91678	\$89.19
L17/RP88619	\$89.19
L27/RP91678	\$89.19
L21/RP91678	\$89.19
L108/RP74999	\$89.19
L81/RP30322	\$89.19
L83/RP30322	\$89.19
L66/RP30324	\$89.19
L18/RP88619	\$89.19
L19/RP88619	\$89.19
L15/RP88619	\$89.19
L4/RP189475	\$89.19
L71/RP30322	\$89.19
L25/RP74853	\$89.19
L109/RP74999	\$89.19
L251/RP844011	\$87.02
L64/RP30491	\$83.34
L6/SP101214	\$82.31
L168/RP30322	\$77.05
L119/RP30322	\$77.05
L152/RP30322	\$77.05
L1/RP182070	\$77.05
L118/RP30322	\$77.05

Property Description	Remission Applicable 2008/09
L175/RP30322	\$77.05
L154/RP30322	\$77.05
L148/RP30322	\$77.05
L155/RP30322	\$77.05
L147/RP30322	\$77.05
L309/RP30322	\$76.22
L200/RP76568	\$76.22
L13/RP68703	\$76.22
L100/RP30322	\$76.22
L6/SP154776	\$76.22
L101/RP30322	\$76.22
L205/RP76568	\$76.22
L310/RP30322	\$76.22
L204/RP76568	\$76.22
L308/RP30322	\$76.22
L20/RP68703	\$76.22
L316/RP30322	\$76.22
L94/RP30322	\$76.22
L24/RP30322	\$75.82
L2/RP126177	\$75.82
L10/SL1391	\$75.82
L8/SP167518	\$75.39
L18/RP198604	\$74.99
L60/RP203251	\$74.99
L43/RP203252	\$74.99
L20/SL1852	\$74.14
L26/RP78461	\$74.14
L64/RP67610	\$74.14
L45/SL1917	\$74.14
L27/RP78461	\$74.14
L2/RP30312	\$71.44
L135/RP814391	\$66.88
L8/SP136714	\$65.68
L7/SP136714	\$65.68
L3/BUP2312	\$64.01
L25/RP120084	\$60.58
L8/RP131242	\$56.26
L20/RP198604	\$53.96
L8/SP161165	\$53.96
L85/RP30486, L1/RP92362	\$53.84
L2/BUP5804	\$48.05
L4/BUP5804	\$48.05
L3/BUP5804	\$48.05
L6/RP214585	\$47.28
L44/RP900746	\$47.28
L3/RP131242	\$45.46

Property Description	Remission Applicable 2008/09
L32/RP120084	\$45.31
L5/RP30281	\$42.64
L215/RP841957	\$40.15
L6/RP51637	\$39.75
L5/BUP3929	\$39.66
L4/BUP9350	\$39.44
L6/BUP6411	\$39.44
L8/BUP6411	\$39.44
L9/BUP6411	\$39.44
L11/BUP6411	\$39.44
L12/BUP6411	\$39.44
L2/BUP6431	\$39.44
L6/BUP6431	\$39.44
L8/BUP6431	\$39.44
L2/BUP9069	\$39.44
L7/BUP9350	\$39.44
L2/BUP6411	\$39.44
L2/BUP3626	\$39.44
L3/BUP3626	\$39.44
L4/BUP3626	\$39.44
L5/BUP3626	\$39.44
L3/BUP9350	\$39.44
L5/BUP9069	\$39.44
L5/BUP8133	\$39.44
L3/BUP9069	\$39.44
L3/SP117301	\$39.44
L4/BUP5754	\$39.44
L5/BUP6411	\$39.44
L6/SP165096	\$39.44
L4/BUP4558	\$39.44
L2/BUP5538	\$39.44
L4/BUP5538	\$39.44
L6/BUP5538	\$39.44
L11/BUP5538	\$39.44
L14/BUP5538	\$39.44
L3/BUP6411	\$39.44
L3/BUP5754	\$39.44
L2/BUP4558	\$39.44

Property Description	Remission Applicable 2008/09
L5/BUP5754	\$39.44
L10/BUP5754	\$39.44
L2/BUP6092	\$39.44
L3/BUP6092	\$39.44
L6/BUP6092	\$39.44
L9/BUP6092	\$39.44
L1/BUP6411	\$39.44
L5/SP173799	\$39.44
L4/SP173799	\$39.44
L29/RP214584	\$39.31
L2/RP57713	\$37.22
L1/RP118095, L2/RP118095	\$37.19
L17/RP111437	\$34.69
L6/BUP9892	\$34.30
L5/BUP13666	\$33.40
L2/BUP13666	\$33.37
L33/SL1391	\$31.98
L3/BUP104316	\$29.61
L106/RP226909	\$28.61
L3/BUP2762	\$27.67
L671/SL6397	\$25.95
L1/RP30444, L2/RP30444, L3/RP30444, L4/RP30444	\$25.95
L10/RP3402	\$25.79
L2/RP96925	\$24.24
L5/BUP7677	\$23.22
L4/BUP7677	\$23.05
L6/BUP8042	\$20.22
L3/BUP8042	\$20.15
L22/RP169281	\$18.47
L262/RP30490	\$18.20
L7/RP51635, L9/RP51635, L11/RP51635	\$17.66
L261/RP30432, L262/RP30432	\$13.68
L49/RP203269	\$11.37
L3/RP102874	\$10.95
L194/RP814392	\$10.12

- If a person ceases to be a Qualifying Pensioner, eligibility for this remission will cease permanently from the commencement of the next billing period.
- Should a property described in the schedule above cease to exist for whatever reason during the financial year ending 30 June 2009 the remission will be granted pro-rata for the period that the property was in existence.
- If a person ceases to be a Qualifying Pensioner by reason of selling the land during the financial year ending 30 June 2009 the remission will be granted pro-rata for the period that the registered owner was a Qualifying Pensioner.
- "Billing period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.

4.6 ISSUE OF RATE NOTICES

Rates and utility charges for the year ending 30 June 2009 shall be levied half yearly.

4.7 INTEREST ON OVERDUE RATES

That in accordance with Section 1018 of the Act, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing from the day it becomes an overdue rate.

4.8 DISCOUNT FOR PROMPT PAYMENT

In accordance with Section 1019 of the Act, a discount of 5% will be allowed in respect of all rates and utility charges paid within 30 days after the day the rate notice is issued provided the amount on the rate notice is paid in full.

4.9 TIME WITHIN WHICH RATES MUST BE PAID

In accordance with Section 1014 of the Act, all rates and utility charges are to be paid within 30 days after the rate notice is issued.

MORETON BAY REGIONAL COUNCIL BORROWINGS POLICY

Head of Power

Local Government Act 1993, Chapter 7, part 5
Local Government Finance Standard 2005, Section 8 and 55
Statutory Bodies Financial Arrangements Act 1982

Objective

To establish the framework for Council to borrow money to fund budgeted expenditure.

Definitions/Application

Definition:

Borrowings – includes forms of borrowings as set out in the *Statutory Bodies Financial Arrangements Act 1982*

Application:

Applies to all forms of borrowing undertaken by the Council.

Policy Statement

1. Council will only undertake to borrow monies for purposes within its jurisdiction.
2. Borrowings will be made in accordance with the requirements of section 55 of the *Local Government Finance Standard 2005* which states that borrowings may only be made for:
 - capital expenditure; or
 - short-term working capital; or
 - a genuine emergency or hardship; or
 - establishing a commercial debt structure for its commercial business units.
3. Borrowings will be undertaken in accordance with the Queensland Treasury Corporation Guidelines and the *Statutory Bodies Financial Arrangements Act 1982*.
4. Borrowing requirements will be determined on a Council-wide basis and will give consideration to:
 - Borrowings will only be made capital expenditure
 - Borrowings will be for a period which is less than or equal to the estimated useful life of the related asset(s)
 - Borrowing decisions are to be taken in accordance with the appropriate financial ratios as determined by Council.

5. Borrowings will only be made for expenditure which has been approved through the annual budget cycle. As part of this process, and in accordance with section 8 of the *Local Government Finance Standard 2005*, each financial year the borrowings policy will state:

- the new borrowings planned for the financial year and the next four financial years
- the purpose of the new borrowings; and
- the time over which it is planned to repay existing and proposed borrowings.

This information will be published in the Council's annual budget and annual report.

6. Council has a general approval from Queensland Treasury to borrow funds from the Queensland Treasury Corporation subject to the approval of the Department of Local Government, Sport and Recreation. A separate approval of the Treasurer is required should the Council wish to borrow from a source other than Queensland Treasury Corporation.

7. The Finance Department will be responsible for undertaking periodic reviews of Council's borrowings in order to ensure the amount, terms and interest charged represent the optimum financial position for Council.

8. Borrowing costs are to be recognized as a capital expense where the criteria of the relevant accounting standard can be met, otherwise they will be expensed as they are incurred.

Amount and Purpose of Budgeted Loan Borrowings

Loan Purpose	Term (years)	2008/09	2009/10	2010/11	2011/12	2012/13
General Infrastructure including Roads and Drains, Parks and Community Purpose Land	15	63,642,830	57,853,479	76,320,510	49,063,278	52,464,858
Water and Sewerage Infrastructure	20	95,613,046	69,009,774			
Total		159,255,876	126,863,253	76,320,510	49,063,278	52,464,858

Existing Borrowings

Approximately \$79 million of Council's existing borrowings will be extinguished with the transfer of Bulk Water Assets to the State to occur on 1st July, 2008. All remaining water and sewerage applied debt will be transferred to the Water Distribution and/or Water Retail Entities upon their formation on 1st July 2010. All remaining general infrastructure applied debt will be extinguished by 30th June, 2023.

Review Triggers

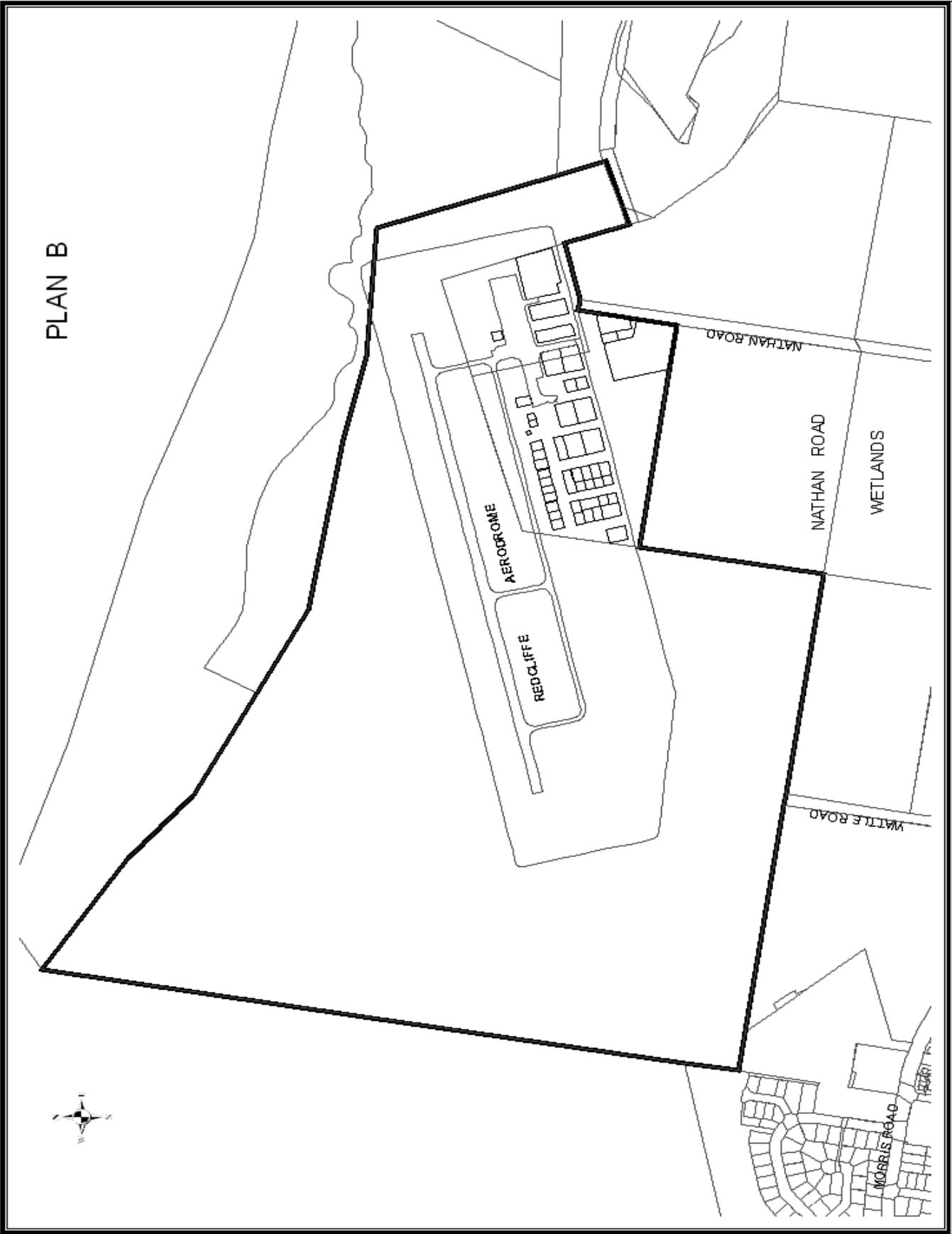
This Policy is reviewed annually as part of the budget cycle for applicability, continuing effect and consistency with related documents and other legislative provisions or when any of the following occurs:

1. The related documents are amended.
2. The related documents are replaced by new documents.
3. Amendments which affect the allowable scope and effect of the Policy are made to the head of power.
4. Other circumstances as determined from time to time by a resolution of Council.

Responsibility

This Policy is to be :

1. Implemented by the Director – Corporate Services; and
2. Reviewed and amended in accordance with the “Review Triggers” by the Director – Corporate Services.





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Moreton Bay
Regional Council