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## ***POLICIES and SCHEDULES***

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# REVENUE POLICY 2010/11

## HEAD OF POWER

Local Government Act 1993  
 Local Government Act 2009, (Act)  
 Local Government (Finance, Plans and Reporting) Regulation 2010, (Regulation)

## OBJECTIVE

Under the Act, (section 104) and the Regulation, (section 134) the Council must prepare a Revenue Policy each financial year that complies with the Regulation. The purpose of this policy is to identify the principles to be applied by Council in the 2010/11 financial year for:

- Levying rates and charges
- Granting concessions for rates and charges
- Recovering overdue rates and charges; and
- Cost-recovery fees

## DEFINITIONS/APPLICATION

This Revenue Policy applies for the 2010/11 Financial Year.

## POLICY STATEMENT

### ***1. Consolidated Regional Approach to Rating***

In order to maximise equity in Council's approach to the levying of rates and charges across the region, a consolidated regional revenue policy has been developed for the 2010/11 financial year.

Whilst the Council acknowledges that this consolidated policy is a significant change from the former district based approach, it will ensure that rates and charges are consistently levied across the region.

In developing this consolidated regional approach to rating, consideration has been given to minimising the impact of the changed approach on ratepayers wherever possible.

### ***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 – the consistent levying of rates and charges across the region
- 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***

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**

In the 2010/11 financial year Council will apply a consolidated regional approach to the levying of differential general rates. Differential general rates will be levied on all rateable land in the Council's local government area. This differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single rate in the dollar. Within all differential rating categories, a minimum general rate will be 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. When determining differential rating outcomes, Council may have regard to:

- the transition from district based rating to a consolidated regional approach to rating
- 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 fund activities that Council considers will specifically benefit defined (special) or all (separate) rateable properties within a district or across the entire region.

#### **6. Utility Rates and Charges**

##### Waste Management

In the 2010/11 financial year Council will apply a consolidated regional approach to the levying of waste management charges generally based on the principle of user pays.

These charges reflect the 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 to 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 56 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**

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 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

## **10. Calculation of Cost-recovery fees**

Under section 97 of the Act, the Council may, under a local law or by resolution, fix a cost-recovery fee. Cost-recovery fees will be set by the Council to ensure that each fee does not exceed the cost to Council of taking the action for which the fee is charged.

## **11. Physical and Social Infrastructure Costs**

In setting charges for new development, Council's objective is to apportion the establishment cost of Trunk Infrastructure over all benefiting development (existing and future) commensurate with the demand or load that existing and future development will place on existing and planned infrastructure while ensuring a reasonable and equitable distribution of the costs between Council and developers of land.

## **12. Reserves**

The Council will maintain 6 classes of Reserves within its operating fund. These are:

- i) Business Unit Operating Reserves - Held for the purpose of isolating portions of the surpluses generated by Council's business units for the future operations of the unit.
- ii) Special Rate Reserves - Held to isolate funds generated by the Council's Special Rates and not utilised for that purpose by the end of the financial year.
- iii) Priority Infrastructure Reserves - Held to isolate funds received from developer contributions to be spent in accordance with the Council's Priority Infrastructure Plans.
- iv) Special Purpose Reserves - Council has two Reserves in this category. They are the Finance Reserve which is held to fund General fund operational and capital projects; and, the Future Development Reserve which is held to isolate funds set aside for the purpose of regional strategic financial development of the Council targeting revenue producing assets for the community.
- v) Ex-District Developer Contribution Reserves for Parks and Playground Equipment - Held to isolate funds received from developers for particular purposes under planning guidelines and which have not been spent at reporting date.
- vi) Ex-District Reserves - that Council plans to utilise for the purpose they were established within the next three (3) years and close.

The Council, during its budget deliberations, examines the purposes of its reserves to ensure that the reserves are used for that purpose. Those reserves that are intended to be on-going will be supported by transfers from operations and these transfers are included in the appropriation statement of Council's adopted budget.

By the end of the 2010/11 financial year, Council's reserves are predicted to consist of the following amounts:

<u>Reserve Name</u>	<u>30/06/2011</u>
<b>i) <u>Business Unit Operations Reserves</u></b>	
Birralee Child Care Operations	\$ 73,000
Building Certifiers Operations	\$ 756,000
Family Day Care Operations	\$ 26,000
HACC Operations	\$ 1,053,000
<b>ii) <u>Special Rate Reserves</u></b>	
Canal Maintenance	\$ 2,932,000
Environmental Land	\$ 1,658,000
<b>iii) <u>PIP Reserves</u></b>	
Bikeways (PIP Pine Rivers)	\$ 453,000
Local Community Purposes (PIP Pine Rivers)	\$ 9,974,000
Pathways Transport Network (PIP Caboolture)	\$ 142,000
Roads (PIP Pine Rivers)	\$ 7,665,000
Traffic (PIP Caboolture)	\$ 8,515,000
Stormwater Quality (PIP Pine Rivers)	\$ 8,617,000
Stormwater Quantity (PIP Pine Rivers)	\$ 6,081,000
Stormwater Quality (PIP Caboolture)	\$ 10,000
Stormwater Quantity (PIP Caboolture)	\$ 615,000
Stormwater Quality (PIP Redcliffe)	\$ 1,100
Stormwater Quantity (PIP Redcliffe)	\$ 4,000
Open Space (PIP Caboolture)	\$ 155,000
Open Space (PIP Redcliffe)	\$ 93,000
Transport (PIP Redcliffe)	\$ 51,000
<b>iv) <u>Special Purpose Reserves</u></b>	
Finance Reserve	\$ 11,380,000
Future Development Reserve	\$ 79,530,000
<b>v) <u>Ex-Developer Contribution Parks Reserves</u></b>	
Parks	\$ 4,453,000
Playground Equipment	\$ 594,000
<b>vi) <u>Ex-District Reserves</u></b>	
Election	\$ 619,000
Community Facilities (North Lakes)	\$ 154,000
Extractive Industries	\$ 900,000
Roads	\$ 11,055,000

## 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

# REVENUE STATEMENT 2010/11

## 1. Consolidated Regional Approach to Rating

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2010/11 financial year in accordance with the *Local Government (Finance, Plans and Reporting) Regulation 2010*, (Regulation).

In order to deliver equity in Council's approach to the levying of rates and charges across its local government area, a consolidated regional revenue policy for 2010/11 has been developed.

Whilst the Council acknowledges that this consolidated policy is a significant change from the former district based approach, it will ensure that rates and charges are levied consistently across the Council's local government area.

In developing this consolidated regional approach to rating, consideration has been given to minimising the impact of these changes on ratepayers wherever possible.

## 2. Revenue Statement

The following applies to all rateable land within the local government area of the Moreton Bay Regional Council.

### 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.

The rating categories and the criteria for each category are as follows:

#### *Residential Single Unit Dwellings*

<b>Category</b>	<b>Criteria</b>
R1 Residential – Owner occupied	(a) Rateable land which is a single residential dwelling, not part of a community titles scheme, owned solely or partially by a natural person, and the principal place of residence of at least one of the property owners; or  (b) Rateable land not categorised in any other differential rating category.
R2 Residential – Non owner occupied	(a) Rateable land which is a single residential dwelling, not part of community titles scheme, and not the principal place of residence of the property owner/s; or  (b) Rateable land which is a single residential dwelling, not part of a community titles scheme, and owned by a non natural person <sup>1</sup> .

<sup>1</sup> "non natural person" means a company, trust, government department and any other type of entity deemed by the Council not to be a natural person.

**Residential Units**

Category	Criteria
<p>U1 Units 1 – Owner occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <p>(a) the dwelling is owned solely or partially by a natural person, is the principal place of residence of at least one of the property owners; and</p> <p style="margin-left: 40px;">i. the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or</p> <p style="margin-left: 40px;">ii. the unimproved capital value of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre.</p>
<p>U2 Units 2 – Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <p>(a) the dwelling is owned solely or partially by a natural person, is the principal place of residence of at least one of the property owners; and</p> <p>(b) the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre.</p>
<p>U3 Units 3 – Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <p>(a) the dwelling is owned solely or partially by a natural person, is the principal place of residence of at least one of the property owners; and</p> <p>(b) the dwelling is not identified in categories U1 or U2.</p>
<p>U4 Units 4 – Non Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <p>(a) the dwelling is not the principal place of residence of the property owner/s; or the dwelling is owned by a non natural person; and</p> <p style="margin-left: 40px;">i. the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or</p> <p style="margin-left: 40px;">ii. the unimproved capital value of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre.</p>
<p>U5 Units 5 – Non Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <p>(a) the dwelling is not the principal place of residence of the property owner/s or the dwelling is owned by a non natural person; and</p> <p>(b) the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre.</p>
<p>U6 Units 6 – Non Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <p>(a) the dwelling is not the principal place of residence of the property owner/s or the dwelling is owned by a non natural person; and</p> <p>(b) the dwelling is not identified in U4 or U5.</p>

**Multi Residential Dwellings (Flats)**

<b>Category</b>	<b>Criteria</b>
Category F2 to Category F64	Rateable land to which Council has assigned the Land Use Code Identifier 3 – Multi Residential; and:
F2	where the number of flats on the physical land parcel is equal to 2
F3	where the number of flats on the physical land parcel is equal to 3
F4	where the number of flats on the physical land parcel is equal to 4
F5	where the number of flats on the physical land parcel is equal to 5
F6	where the number of flats on the physical land parcel is equal to 6
F7	where the number of flats on the physical land parcel is equal to 7
F8	where the number of flats on the physical land parcel is equal to 8
F9	where the number of flats on the physical land parcel is equal to 9
F10	where the number of flats on the physical land parcel is equal to 10
F11	where the number of flats on the physical land parcel is equal to 11
F12	where the number of flats on the physical land parcel is equal to 12
F13	where the number of flats on the physical land parcel is equal to 13
F14	where the number of flats on the physical land parcel is equal to 14
F15	where the number of flats on the physical land parcel is equal to 15
F16	where the number of flats on the physical land parcel is equal to 16
F17	where the number of flats on the physical land parcel is equal to 17
F18	where the number of flats on the physical land parcel is equal to 18
F19	where the number of flats on the physical land parcel is equal to 19
F20	where the number of flats on the physical land parcel is equal to 20
F21	where the number of flats on the physical land parcel is equal to 21
F22	where the number of flats on the physical land parcel is equal to 22
F23	where the number of flats on the physical land parcel is equal to 23
F24	where the number of flats on the physical land parcel is equal to 24
F25	where the number of flats on the physical land parcel is equal to 25
F26	where the number of flats on the physical land parcel is equal to 26
F27	where the number of flats on the physical land parcel is equal to 27
F28	where the number of flats on the physical land parcel is equal to 28
F29	where the number of flats on the physical land parcel is equal to 29
F30	where the number of flats on the physical land parcel is equal to 30
F31	where the number of flats on the physical land parcel is equal to 31
F32	where the number of flats on the physical land parcel is equal to 32
F33	where the number of flats on the physical land parcel is equal to 33
F34	where the number of flats on the physical land parcel is equal to 34
F35	where the number of flats on the physical land parcel is equal to 35
F36	where the number of flats on the physical land parcel is equal to 36
F37	where the number of flats on the physical land parcel is equal to 37
F38	where the number of flats on the physical land parcel is equal to 38
F39	where the number of flats on the physical land parcel is equal to 39
F40	where the number of flats on the physical land parcel is equal to 40
F41	where the number of flats on the physical land parcel is equal to 41
F42	where the number of flats on the physical land parcel is equal to 42
F43	where the number of flats on the physical land parcel is equal to 43
F44	where the number of flats on the physical land parcel is equal to 44
F45	where the number of flats on the physical land parcel is equal to 45
F46	where the number of flats on the physical land parcel is equal to 46
F47	where the number of flats on the physical land parcel is equal to 47
F48	where the number of flats on the physical land parcel is equal to 48
F49	where the number of flats on the physical land parcel is equal to 49
F50	where the number of flats on the physical land parcel is equal to 50
F51	where the number of flats on the physical land parcel is equal to 51
F52	where the number of flats on the physical land parcel is equal to 52
F53	where the number of flats on the physical land parcel is equal to 53
F54	where the number of flats on the physical land parcel is equal to 54
F55	where the number of flats on the physical land parcel is equal to 55
F56	where the number of flats on the physical land parcel is equal to 56
F57	where the number of flats on the physical land parcel is equal to 57
F58	where the number of flats on the physical land parcel is equal to 58
F59	where the number of flats on the physical land parcel is equal to 59
F60	where the number of flats on the physical land parcel is equal to 60
F61	where the number of flats on the physical land parcel is equal to 61
F62	where the number of flats on the physical land parcel is equal to 62
F63	where the number of flats on the physical land parcel is equal to 63
F64	where the number of flats on the physical land parcel is equal to or greater than 64

Note: In categories F2 to F64, "flats" means land that is subject to one rate assessment and contains more than one residential dwelling.



**Vacant Land**

<b>Category</b>	<b>Criteria</b>
VL1	Rateable land that is vacant and owned by a natural person to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land
VL2	Rateable land that is vacant owned solely or partially by a non natural person to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land

Note: Discounting for Subdivided Land – Pursuant to Section 25 of the Valuation of Land Act 1944 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 and any limitation on an increase to rates and charges, (capping) will not apply to that land.

**Sporting Clubs and Community Groups**

<b>Category</b>	<b>Criteria</b>
SC1	Rateable land to which Council has assigned the Land Use Code Identifier:  48 – Sports Clubs/Facilities 50 – Other Clubs (non business)

**Retirement Villages**

<b>Category</b>	<b>Criteria</b>
RV1	Rateable land which is a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the Retirement Villages Act 1999.
Category RV2 to Category RV32	Rateable land which is a retirement village where:  (a) The retirement village is registered under the Retirement Villages Act 1999; and (b) Dwellings within the retirement village complex are not part of a community titles scheme;  and:
RV2	the retirement village has less than 10 independent living dwellings
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings

<b>Category</b>	<b>Criteria</b>
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings
RV32	the retirement village has greater than or equal to 300 independent living dwellings

Note: In categories RV2 to RV32, 'independent living dwellings' means dwellings such as detached houses, townhouses or units that are self contained and for which a minimal level of support is provided to residents.

### **Relocatable Home Parks**

<b>Category</b>	<b>Criteria</b>
Category RH1 to Category RH6	Rateable land which is used primarily as a relocatable home park and to which Council has assigned the Land Use Code Identifier  49A – Multi Residential (Relocatable Home Parks);  and:
RH1	the relocatable home park has less than 100 sites
RH2	the relocatable home park has greater than or equal to 100 and less than 130 sites
RH3	the relocatable home park has greater than or equal to 130 and less than 180 sites
RH4	the relocatable home park has greater than or equal to 180 and less than 240 sites
RH5	the relocatable home park has greater than or equal to 240 and less than 270 sites
RH6	the relocatable home park has greater than 270 sites

### **Caravan Parks**

<b>Category</b>	<b>Criteria</b>
CP1	Rateable land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier:  49 – Caravan Park

### **Bed and Breakfasts**

<b>Category</b>	<b>Criteria</b>
BB1	Rateable land to which Council has assigned the Land Use Code Identifier:  9 – Bed and Breakfast

**Rural Agricultural**

<b>Category</b>	<b>Criteria</b>
RA1	<p>Rateable land used primarily for rural agricultural purposes and meeting the definition of , “farming” under Section 17 of the Valuation of Land Act 1944; and having the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts 95 – Reservoir, Dam, Bores</p>

**Poultry Farms**

<b>Category</b>	<b>Criteria</b>
PF1	<p>Rateable land to which Council has assigned the Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and: The Poultry Farm has equal to or greater 200,000 birds.</p>
PF2	<p>Rateable land to which Council has assigned the Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and: The Poultry Farm has less than 200,000 birds.</p>

**Light Commercial**

<b>Category</b>	<b>Criteria</b>
LC1	Rateable land to which Council has assigned the Land Use Code Identifiers:  07 – Guest House/Private Hotel 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops (total lettable area is less than 3,000 square metres) 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 24 – Sales Area Outdoors (dealers, boats, cars, etc) 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care)(private) 28 – Warehouse and Bulk Stores 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care - Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 58 – Educational - Including Kindergarten 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre

**Marina**

<b>Category</b>	<b>Criteria</b>
MA1	Rateable land to which Council has assigned the Land Use Code Identifier:  20 – Marina

**Drive Through Restaurants**

<b>Category</b>	<b>Criteria</b>
DTR1	Rateable land to which Council has assigned the Land Use Code Identifier:  17a – Drive Through Restaurants

**Motels**

<b>Category</b>	<b>Criteria</b>
Category M3 to Category M55	Rateable land to which Council has assigned the Land Use Code Identifier:  43 – Motels  and:
M3	where the number of rooms is equal to or less than 3
M4	where the number of rooms is equal to 4
M5	where the number of rooms is equal to 5
M6	where the number of rooms is equal to 6
M7	where the number of rooms is equal to 7
M8	where the number of rooms is equal to 8
M9	where the number of rooms is equal to 9
M10	where the number of rooms is equal to 10
M11	where the number of rooms is equal to 11
M12	where the number of rooms is equal to 12
M13	where the number of rooms is equal to 13

<b>Category</b>	<b>Criteria</b>
M14	where the number of rooms is equal to 14
M15	where the number of rooms is equal to 15
M16	where the number of rooms is equal to 16
M17	where the number of rooms is equal to 17
M18	where the number of rooms is equal to 18
M19	where the number of rooms is equal to 19
M20	where the number of rooms is equal to 20
M21	where the number of rooms is equal to 21
M22	where the number of rooms is equal to 22
M23	where the number of rooms is equal to 23
M24	where the number of rooms is equal to 24
M25	where the number of rooms is equal to 25
M26	where the number of rooms is equal to 26
M27	where the number of rooms is equal to 27
M28	where the number of rooms is equal to 28
M29	where the number of rooms is equal to 29
M30	where the number of rooms is equal to 30
M31	where the number of rooms is equal to 31
M32	where the number of rooms is equal to 32
M33	where the number of rooms is equal to 33
M34	where the number of rooms is equal to 34
M35	where the number of rooms is equal to 35
M36	where the number of rooms is equal to 36
M37	where the number of rooms is equal to 37
M38	where the number of rooms is equal to 38
M39	where the number of rooms is equal to 39
M40	where the number of rooms is equal to 40
M41	where the number of rooms is equal to 41
M42	where the number of rooms is equal to 42
M43	where the number of rooms is equal to 43
M44	where the number of rooms is equal to 44
M45	where the number of rooms is equal to 45
M46	where the number of rooms is equal to 46
M47	where the number of rooms is equal to 47
M48	where the number of rooms is equal to 48
M49	where the number of rooms is equal to 49
M50	where the number of rooms is equal to 50
M51	where the number of rooms is equal to 51
M52	where the number of rooms is equal to 52
M53	where the number of rooms is equal to 53
M54	where the number of rooms is equal to 54
M55	where the number of rooms is equal to or greater than 55

**Hotels and Licensed Clubs**

<b>Category</b>	<b>Criteria</b>
HLC1	Rateable land to which Council has assigned the Land Use Code Identifier:  42 – Hotel/Tavern
HLC2	Rateable land to which Council has assigned the Land Use Code Identifier:  47 – Licensed Club  and: The Licensed Club has greater than 265 gaming machines.
HLC3	Rateable land to which Council has assigned the Land Use Code Identifier:  47 – Licensed Club  and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.
HLC4	Rateable land to which Council has assigned the Land Use Code Identifier:  47 – Licensed Club  and: The Licensed Club has less than 100 gaming machines.

**Telco/Transformer Sites**

<b>Category</b>	<b>Criteria</b>
T1	Rateable land to which Council has assigned the Land Use Code Identifier:  91 – Telco/Transformer Sites

**Service Stations**

<b>Category</b>	<b>Criteria</b>
SS1	Rateable land to which Council has assigned the Land Use Code Identifier:  30 – Service Station; and  (a) The total land area of the Service Station is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.
SS2	Rateable land to which Council has assigned the Land Use Code Identifier:  30 – Service Station;  and the property is not identified in SS1.

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

<b>Category</b>	<b>Criteria</b>
S1 Major Regional	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 50,000 square metres.
S2 Regional	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.
S3 Sub Regional A	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.
S4 Sub Regional B	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.
S5 Local	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.
S6 Mega Store Retailer	Rateable land to which Council has assigned the Land Use Code Identifier:  16s – Mega Store Retailer (single retailer with total floor area equal to or greater than 10,000 square metres)

**Heavy Commercial**

<b>Category</b>	<b>Criteria</b>
HC1 Heavy Commercial 1	Rateable land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir)  and: The unimproved capital value of the physical land parcel is greater than \$25,000,000.
HC2 Heavy Commercial 2	Rateable land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir)  and: The property is not identified in HC1.
HC3 Extractive Industries	Rateable land to which Council has assigned the Land Use Code Identifier:  40 – Extractive
HC4 Concrete Batching / Asphalt Manufacturing	Rateable land to which Council has assigned the Land Use Code Identifier:  35 – General Industry
HC5 Large Commercial / Industrial	Rateable land to which Council has assigned the Land Use Code Identifier:  36a – Large Industry  and: The property has a gross floor area greater than 10,000 square metres.

**2.2 LIMITATION OF INCREASE IN RATES LEVIED**

For the financial year 2010/11, 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 2009/10, increased by the percentage shown for the category in the Schedule of Rates and Utility Charges. Except that no limitation will apply to rateable land that has had a change in valuation (other than the revaluation of the entire local government area) or a change in land area during financial year 2009/10 or to land for which a discounted valuation under section 25 of the *Valuation of Land Act 1944* has ceased.

**2.3 RIGHT OF OBJECTION**

Sections 23 and 24 of the Regulation allow a land owner to object to the rating category applied to rateable land. Objections will not affect the levying and recovery of the rates as specified in the rate notice. Should an objection result in rateable land being included in a different rating category, an appropriate adjustment of rates will be made from the commencement of the quarter in which the objection was lodged. This adjustment will appear on the next quarterly rates notice.

**2.3 UTILITY CHARGES**

The Council will make and levy utility charges for the provision of waste management services. These charges are generally based on the application of the user pays principle.

Waste management utility charges are calculated to recover the full cost of providing the service. Waste management utility 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 (Waste Management) Regulation 2000*), 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 rates and 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 waste management service utility charge and any land not receiving a waste management service that becomes occupied during the financial year. 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 and waste disposal facilities.

The special charge will be levied on those parcels of occupied rateable land not being liable for a waste management service utility charge and any land not receiving a waste management service that becomes occupied during the financial year.

### **2.4.3 Commercial Waste Management Special Charge**

Council will make and levy a Commercial Waste Management Special Charge on rateable land used for commercial purposes, that is, occupied land not being liable for a waste management service utility charge and any land not receiving a waste management service that becomes occupied during the financial year. The purpose of this charge is to assist in meeting the costs associated with the availability and management of waste disposal facilities. Council is of the opinion all land, irrespective of land use, will specially contribute to the need for current and future waste disposal facilities.

The special charge will be levied on those parcels of occupied rateable land used for commercial purposes not being liable for a waste management service utility charge and any land not receiving a waste management service that becomes occupied during the financial year.

### **2.4.4 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.

### **2.4.5 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.

#### **2.4.6 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 hazardous industry disasters;
- 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.

#### **2.4.7 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 hazardous industry disasters;
- 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.

#### **2.4.8 North Lakes Enhanced Services Special Charge**

The North Lakes Enhanced Services Special Charge is levied on rateable properties within the suburb of North Lakes. The parks, public areas, road reserves, street furniture and park infrastructure in this area require higher maintenance levels than comparable facilities across the region due to the type, quality and number of facilities provided. The special charge will fund the required higher level of maintenance.

The land and occupiers of properties within the suburb of North Lakes specially benefit from the higher maintenance levels because they have direct use of and exposure to the amenity created by these high quality parks, public areas, road reserves, street furniture and park infrastructure. This special charge has been set by Council to reflect sufficient and equitable contributions by these property owners to the additional cost of maintaining these high quality facilities in North Lakes.

## 2.4.9 Newport Canal Maintenance Special Charge

The Newport Canal Maintenance Special Charge applies to properties in the suburb of Newport with canal frontage. This area includes lots in community titles schemes 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.

## 2.4.10 Redcliffe Aerodrome Special Charge

The Redcliffe 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.

## 2.5 CONCESSIONS

### 2.5.1 Pensioners

The Council offers a partial rebate of rates 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 for a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService (effective for the rating period commencing 1 January 2011);
- 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, or have other ownership arrangements recognised by the Council; and
- the pensioner must not be claiming a rebate at any other property.

Where the eligibility date is confirmed as being a date falling in a previous rating period then the rebate shall be granted for the entire current rating period in which the application was made.

Where the eligibility date is confirmed as being a date within the current rating period in which the application was made then the rebate will be granted from the first day of the next rating period.

Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period.

### 2.5.2 Voluntary Conservation Agreements

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

### 2.5.3 Community Organisations – Remission (Caboolture)

The Council offers a partial rebate of rates to community and charitable organisations in accordance with the Caboolture District Rate Based Assistance policy.

### 2.5.4 Community Organisations – Remission (Pine Rivers)

The Council offers a partial rebate of rates to community and charitable organisations in accordance with the Pine Rivers District Policy CS R.9.

### 2.5.5 Community Organisations – Remission (Redcliffe)

The Council offers a partial rebate of rates to community and charitable organisations in accordance with the Redcliffe Donations in Lieu of Rates policy.

**2.6 COST RECOVERY FEES**

Cost recovery fees are based upon the estimated cost to the Council of providing the service or taking the action for which the fee is charged.

**2.7 COMMERCIAL BUSINESS ACTIVITY**

The Council conducts a number of business activities on a commercial basis. The annual fees received by the Council for these business activities are as follows:

<b>TYPE 3 – ACTIVITIES</b>	<i>The Certification Professionals</i>	<i>Birrilee Child Care Centre</i>	<i>Family Day Care</i>	<i>Bongaree Caravan Park</i>
Revenues for services provided to clients by commercial business activities of the Moreton Bay Regional Council	<b>\$6,643,000</b>	<b>\$1,076,000</b>	<b>\$551,731</b>	<b>\$1,198,400</b>

# SCHEDULE OF RATES AND UTILITY CHARGES

MADE AND LEVIED FOR THE FINANCIAL YEAR ENDING 30 JUNE 2011 AT THE SPECIAL GENERAL MEETING OF COUNCIL HELD 1 JULY 2010

## 1. Consolidated Regional Approach to Rating

The following Schedule of Rates and Utility Charges has been adopted by the Moreton Bay Regional Council for the 2010/11 financial year in accordance with the *Local Government (Finance, Plans and Reporting) Regulation 2010*, (Regulation).

In order to deliver equity in Council's approach to the levying of rates and charges across its local government area, a consolidated regional revenue policy for 2010/11 has been developed.

Whilst the Council acknowledges that this consolidated policy is a significant change from the former district based approach, it will ensure that rates and charges are levied consistently across the Council's local government area.

In developing this consolidated regional approach to rating, consideration has been given to minimising the impact of these changes on ratepayers wherever possible.

## 2. Schedule of Rates and Utility Charges

The following applies to all rateable land contained within the local government area of Moreton Bay Regional Council.

### 2.1 GENERAL RATE

That in accordance with the *Local Government Act 2009*, (Act), section 94(1)(a) and the *Local Government (Finance, Plans and Reporting) Regulation 2010*, (Regulation), sections 14 and 15:

1. The Council make and levy differential general rates for the 2010/11 financial year;
2. For that purpose, there be 191 categories; and
3. The categories and the criteria for the categories be as follows:

#### *Residential Single Unit Dwellings*

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
R1 Residential – Owner occupied	(a) Rateable land which is a single residential dwelling, not part of a community titles scheme, owned solely or partially by a natural person, and the principal place of residence of at least one of the property owners; or  (b) Rateable land not categorised in any other differential rating category.	0.4117	\$660	9%
R2 Residential – Non owner occupied	(c) Rateable land which is a single residential dwelling, not part of community titles scheme, and not the principal place of residence of the property owner/s; or  (d) Rateable land which is a single residential dwelling, not part of a community titles scheme, and owned by a non natural person <sup>2</sup> .	0.5146	\$825	34%

<sup>2</sup> "non natural person" means a company, trust, government department and any other type of entity deemed by the Council not to be a natural person.

**Residential Units**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
<p>U1 Units 1 – Owner occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(b) the dwelling is owned solely or partially by a natural person, is the principal place of residence of at least one of the property owners; and               <ul style="list-style-type: none"> <li>i. the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or</li> <li>ii. the unimproved capital value of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre.</li> </ul> </li> </ul>	0.4117	\$1,000	9%
<p>U2 Units 2 – Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(c) the dwelling is owned solely or partially by a natural person, is the principal place of residence of at least one of the property owners; and</li> <li>(d) the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre.</li> </ul>	0.4117	\$620	9%
<p>U3 Units 3 – Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(c) the dwelling is owned solely or partially by a natural person, is the principal place of residence of at least one of the property owners; and</li> <li>(d) the dwelling is not identified in categories U1 or U2.</li> </ul>	0.4117	\$660	9%
<p>U4 Units 4 – Non Owner Occupied</p>	<p>Rateable land which is a single residential dwelling and is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(b) the dwelling is not the principal place of residence of the property owner/s; or the dwelling is owned by a non natural person; and               <ul style="list-style-type: none"> <li>iii. the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or</li> <li>iv. the unimproved capital value of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre.</li> </ul> </li> </ul>	0.5146	\$1,250	34%

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
U5 Units 5 – Non Owner Occupied	Rateable land which is a single residential dwelling and is part of a community titles scheme where:  (c) the dwelling is not the principal place of residence of the property owner/s or the dwelling is owned by a non natural person; and  (d) the unimproved capital value per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre.	0.5146	\$776	34%
U6 Units 6 – Non Owner Occupied	Rateable land which is a single residential dwelling and is part of a community titles scheme where:  (c) the dwelling is not the principal place of residence of the property owner/s or the dwelling is owned by a non natural person; and  (d) the dwelling is not identified in U4 or U5.	0.5146	\$825	34%

**Multi Residential Dwellings (Flats)**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
Category F2 to Category F64	Rateable land to which Council has assigned the Land Use Code Identifier  3 – Multi Residential;  and:			
F2	where the number of flats on the physical land parcel is equal to 2	0.5146	\$1,650	No cap
F3	where the number of flats on the physical land parcel is equal to 3	0.5146	\$2,475	No cap
F4	where the number of flats on the physical land parcel is equal to 4	0.5146	\$3,300	No cap
F5	where the number of flats on the physical land parcel is equal to 5	0.5146	\$4,125	No cap
F6	where the number of flats on the physical land parcel is equal to 6	0.5146	\$4,950	No cap
F7	where the number of flats on the physical land parcel is equal to 7	0.5146	\$5,775	No cap
F8	where the number of flats on the physical land parcel is equal to 8	0.5146	\$6,600	No cap
F9	where the number of flats on the physical land parcel is equal to 9	0.5146	\$7,425	No cap
F10	where the number of flats on the physical land parcel is equal to 10	0.5146	\$8,250	No cap
F11	where the number of flats on the physical land parcel is equal to 11	0.5146	\$9,075	No cap
F12	where the number of flats on the physical land parcel is equal to 12	0.5146	\$9,900	No cap
F13	where the number of flats on the physical land parcel is equal to 13	0.5146	\$10,725	No cap
F14	where the number of flats on the physical land parcel is equal to 14	0.5146	\$11,550	No cap
F15	where the number of flats on the physical land parcel is equal to 15	0.5146	\$12,375	No cap
F16	where the number of flats on the physical land parcel is equal to 16	0.5146	\$13,200	No cap
F17	where the number of flats on the physical land parcel is equal to 17	0.5146	\$14,025	No cap
F18	where the number of flats on the physical land parcel is equal to 18	0.5146	\$14,850	No cap

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
F19	where the number of flats on the physical land parcel is equal to 19	0.5146	\$15,675	No cap
F20	where the number of flats on the physical land parcel is equal to 20	0.5146	\$16,500	No cap
F21	where the number of flats on the physical land parcel is equal to 21	0.5146	\$17,325	No cap
F22	where the number of flats on the physical land parcel is equal to 22	0.5146	\$18,150	No cap
F23	where the number of flats on the physical land parcel is equal to 23	0.5146	\$18,975	No cap
F24	where the number of flats on the physical land parcel is equal to 24	0.5146	\$19,800	No cap
F25	where the number of flats on the physical land parcel is equal to 25	0.5146	\$20,625	No cap
F26	where the number of flats on the physical land parcel is equal to 26	0.5146	\$21,450	No cap
F27	where the number of flats on the physical land parcel is equal to 27	0.5146	\$22,275	No cap
F28	where the number of flats on the physical land parcel is equal to 28	0.5146	\$23,100	No cap
F29	where the number of flats on the physical land parcel is equal to 29	0.5146	\$23,925	No cap
F30	where the number of flats on the physical land parcel is equal to 30	0.5146	\$24,750	No cap
F31	where the number of flats on the physical land parcel is equal to 31	0.5146	\$25,575	No cap
F32	where the number of flats on the physical land parcel is equal to 32	0.5146	\$26,400	No cap
F33	where the number of flats on the physical land parcel is equal to 33	0.5146	\$27,225	No cap
F34	where the number of flats on the physical land parcel is equal to 34	0.5146	\$28,050	No cap
F35	where the number of flats on the physical land parcel is equal to 35	0.5146	\$28,875	No cap
F36	where the number of flats on the physical land parcel is equal to 36	0.5146	\$29,700	No cap
F37	where the number of flats on the physical land parcel is equal to 37	0.5146	\$30,525	No cap
F38	where the number of flats on the physical land parcel is equal to 38	0.5146	\$31,350	No cap
F39	where the number of flats on the physical land parcel is equal to 39	0.5146	\$32,175	No cap
F40	where the number of flats on the physical land parcel is equal to 40	0.5146	\$33,000	No cap
F41	where the number of flats on the physical land parcel is equal to 41	0.5146	\$33,825	No cap
F42	where the number of flats on the physical land parcel is equal to 42	0.5146	\$34,650	No cap
F43	where the number of flats on the physical land parcel is equal to 43	0.5146	\$35,475	No cap
F44	where the number of flats on the physical land parcel is equal to 44	0.5146	\$36,300	No cap
F45	where the number of flats on the physical land parcel is equal to 45	0.5146	\$37,125	No cap
F46	where the number of flats on the physical land parcel is equal to 46	0.5146	\$37,950	No cap
F47	where the number of flats on the physical land parcel is equal to 47	0.5146	\$38,775	No cap
F48	where the number of flats on the physical land parcel is equal to 48	0.5146	\$39,600	No cap
F49	where the number of flats on the physical land parcel is equal to 49	0.5146	\$40,425	No cap
F50	where the number of flats on the physical land parcel is equal to 50	0.5146	\$41,250	No cap
F51	where the number of flats on the physical land parcel is equal to 51	0.5146	\$42,075	No cap
F52	where the number of flats on the physical land parcel is equal to 52	0.5146	\$42,900	No cap



Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
F53	where the number of flats on the physical land parcel is equal to 53	0.5146	\$43,725	No cap
F54	where the number of flats on the physical land parcel is equal to 54	0.5146	\$44,550	No cap
F55	where the number of flats on the physical land parcel is equal to 55	0.5146	\$45,375	No cap
F56	where the number of flats on the physical land parcel is equal to 56	0.5146	\$46,200	No cap
F57	where the number of flats on the physical land parcel is equal to 57	0.5146	\$47,025	No cap
F58	where the number of flats on the physical land parcel is equal to 58	0.5146	\$47,850	No cap
F59	where the number of flats on the physical land parcel is equal to 59	0.5146	\$48,675	No cap
F60	where the number of flats on the physical land parcel is equal to 60	0.5146	\$49,500	No cap
F61	where the number of flats on the physical land parcel is equal to 61	0.5146	\$50,325	No cap
F62	where the number of flats on the physical land parcel is equal to 62	0.5146	\$51,150	No cap
F63	where the number of flats on the physical land parcel is equal to 63	0.5146	\$51,975	No cap
F64	where the number of flats on the physical land parcel is equal to or greater than 64	0.5146	\$52,800	No cap

Note: In categories F2 to F64, "flats" means land that is subject to one rate assessment and contains more than one residential dwelling.

#### Vacant Land

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
VL1	Rateable land that is vacant and owned by a natural person to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.4117	\$660	9%
VL2	Rateable land that is vacant owned solely or partially by a non natural person to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.5558	\$891	90%

Note: Discounting for Subdivided Land – Pursuant to Section 25 of the Valuation of Land Act 1944 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 and any limitation on an increase to rates and charges, (capping) will not apply to that land.

#### Sporting Clubs and Community Groups

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
SC1	Rateable land to which Council has assigned the Land Use Code Identifier:  48 – Sports Clubs/Facilities 50 – Other Clubs (non business)	0.4117	\$660	9%



**Retirement Villages**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
RV1	Rateable land which is a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the Retirement Villages Act 1999.	0.4117	\$620	9%
Category RV2 to Category RV32	Rateable land which is a retirement village where:  (c) The retirement village is registered under the Retirement Villages Act 1999; and (d) Dwellings within the retirement village complex are not part of a community titles scheme;  and:			
RV2	the retirement village has less than 10 independent living dwellings	0.5558	\$1,100	10%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.5558	\$1,550	10%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.5558	\$3,100	10%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.5558	\$4,650	10%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.5558	\$6,200	10%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.5558	\$7,750	10%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.5558	\$9,300	10%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.5558	\$10,850	10%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.5558	\$12,400	10%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.5558	\$13,950	10%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.5558	\$15,500	10%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.5558	\$17,050	10%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.5558	\$18,600	10%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.5558	\$20,150	10%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.5558	\$21,700	10%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.5558	\$23,250	10%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.5558	\$24,800	10%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.5558	\$26,350	10%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.5558	\$27,900	10%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.5558	\$29,450	10%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.5558	\$31,000	10%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.5558	\$32,550	10%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.5558	\$34,100	10%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.5558	\$35,650	10%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.5558	\$37,200	10%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.5558	\$38,750	10%

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.5558	\$40,300	10%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.5558	\$41,850	10%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.5558	\$43,400	10%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.5558	\$44,950	10%
RV32	the retirement village has greater than or equal to 300 independent living dwellings	0.5558	\$46,500	10%

Note: In categories RV2 to RV32, 'independent living dwellings' means dwellings such as detached houses, townhouses or units that are self contained and for which a minimal level of support is provided to residents.

**Relocatable Home Parks**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
Category RH1 to Category RH6	Rateable land which is used primarily as a relocatable home park and to which Council has assigned the Land Use Code Identifier  49A – Multi Residential (Relocatable Home Parks);  and:			
RH1	the relocatable home park has less than 100 sites	0.5146	\$10,850	60%
RH2	the relocatable home park has greater than or equal to 100 and less than 130 sites	0.5146	\$21,700	60%
RH3	the relocatable home park has greater than or equal to 130 and less than 180 sites	0.5146	\$28,210	60%
RH4	the relocatable home park has greater than or equal to 180 and less than 240 sites	0.5146	\$39,060	60%
RH5	the relocatable home park has greater than or equal to 240 and less than 270 sites	0.5146	\$52,080	60%
RH6	the relocatable home park has greater than 270 sites	0.5146	\$58,590	60%

**Caravan Parks**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
CP1	Rateable land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier:  49 – Caravan Park	0.7205	\$1,155	30%

**Bed and Breakfasts**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Percentage Cap
BB1	Rateable land to which Council has assigned the Land Use Code Identifier:  9 – Bed and Breakfast	0.5146	\$825	34%

**Rural Agricultural**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
RA1	<p>Rateable land used primarily for rural agricultural purposes and meeting the definition of, "farming" under Section 17 of the Valuation of Land Act 1944; and having the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts 95 – Reservoir, Dam, Bores</p>	0.4117	\$891	20%

**Poultry Farms**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
PF1	<p>Ratable land to which Council has assigned the Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and: The Poultry Farm has equal to or greater 200,000 birds.</p>	1.0293	\$2,475	No cap
PF2	<p>Ratable land to which Council has assigned the Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and: The Poultry Farm has less than 200,000 birds.</p>	0.7719	\$891	No cap

**Light Commercial**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
LC1	Rateable land to which Council has assigned the Land Use Code Identifiers:  07 – Guest House/Private Hotel 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops (lettable area less than 3,000 square metres) 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 24 – Sales Area Outdoors (dealers, boats, cars, etc) 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care)(private) 28 – Warehouse and Bulk Stores 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 58 – Educational Including Kindergarten 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre	0.5558	\$891	25%

**Marina**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
MA1	Rateable land to which Council has assigned the Land Use Code Identifier:  20 – Marina	0.8234	\$891	10%

**Drive Through Restaurants**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
DTR1	Rateable land to which Council has assigned the Land Use Code Identifier:  17a – Drive Through Restaurants	0.8234	\$1,650	40%

**Motels**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
Category M3 to Category M55	Ratable land to which Council has assigned the Land Use Code Identifier:  43 – Motels  and:			
M3	where the number of rooms is equal to or less than 3	0.5558	\$693	25%
M4	where the number of rooms is equal to 4	0.5558	\$924	25%
M5	where the number of rooms is equal to 5	0.5558	\$1,155	25%
M6	where the number of rooms is equal to 6	0.5558	\$1,386	25%
M7	where the number of rooms is equal to 7	0.5558	\$1,617	25%
M8	where the number of rooms is equal to 8	0.5558	\$1,848	25%
M9	where the number of rooms is equal to 9	0.5558	\$2,079	25%
M10	where the number of rooms is equal to 10	0.5558	\$2,310	25%
M11	where the number of rooms is equal to 11	0.5558	\$2,541	25%
M12	where the number of rooms is equal to 12	0.5558	\$2,772	25%
M13	where the number of rooms is equal to 13	0.5558	\$3,003	25%
M14	where the number of rooms is equal to 14	0.5558	\$3,234	25%
M15	where the number of rooms is equal to 15	0.5558	\$3,465	25%
M16	where the number of rooms is equal to 16	0.5558	\$3,696	25%
M17	where the number of rooms is equal to 17	0.5558	\$3,927	25%
M18	where the number of rooms is equal to 18	0.5558	\$4,158	25%
M19	where the number of rooms is equal to 19	0.5558	\$4,389	25%
M20	where the number of rooms is equal to 20	0.5558	\$4,620	25%
M21	where the number of rooms is equal to 21	0.5558	\$4,851	25%
M22	where the number of rooms is equal to 22	0.5558	\$5,082	25%
M23	where the number of rooms is equal to 23	0.5558	\$5,313	25%
M24	where the number of rooms is equal to 24	0.5558	\$5,544	25%
M25	where the number of rooms is equal to 25	0.5558	\$5,775	25%
M26	where the number of rooms is equal to 26	0.5558	\$6,006	25%
M27	where the number of rooms is equal to 27	0.5558	\$6,237	25%
M28	where the number of rooms is equal to 28	0.5558	\$6,468	25%
M29	where the number of rooms is equal to 29	0.5558	\$6,699	25%
M30	where the number of rooms is equal to 30	0.5558	\$6,930	25%
M31	where the number of rooms is equal to 31	0.5558	\$7,161	25%
M32	where the number of rooms is equal to 32	0.5558	\$7,392	25%
M33	where the number of rooms is equal to 33	0.5558	\$7,623	25%
M34	where the number of rooms is equal to 34	0.5558	\$7,854	25%
M35	where the number of rooms is equal to 35	0.5558	\$8,085	25%
M36	where the number of rooms is equal to 36	0.5558	\$8,316	25%
M37	where the number of rooms is equal to 37	0.5558	\$8,547	25%
M38	where the number of rooms is equal to 38	0.5558	\$8,778	25%
M39	where the number of rooms is equal to 39	0.5558	\$9,009	25%
M40	where the number of rooms is equal to 40	0.5558	\$9,240	25%
M41	where the number of rooms is equal to 41	0.5558	\$9,471	25%
M42	where the number of rooms is equal to 42	0.5558	\$9,702	25%
M43	where the number of rooms is equal to 43	0.5558	\$9,933	25%
M44	where the number of rooms is equal to 44	0.5558	\$10,164	25%
M45	where the number of rooms is equal to 45	0.5558	\$10,395	25%
M46	where the number of rooms is equal to 46	0.5558	\$10,626	25%
M47	where the number of rooms is equal to 47	0.5558	\$10,857	25%
M48	where the number of rooms is equal to 48	0.5558	\$11,088	25%
M49	where the number of rooms is equal to 49	0.5558	\$11,319	25%
M50	where the number of rooms is equal to 50	0.5558	\$11,550	25%
M51	where the number of rooms is equal to 51	0.5558	\$11,781	25%
M52	where the number of rooms is equal to 52	0.5558	\$12,012	25%
M53	where the number of rooms is equal to 53	0.5558	\$12,243	25%
M54	where the number of rooms is equal to 54	0.5558	\$12,474	25%
M55	where the number of rooms is equal to or greater than 55	0.5558	\$12,705	25%

**Hotels and Licensed Clubs**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
HLC1	Ratable land to which Council has assigned the Land Use Code Identifier:  42 – Hotel/Tavern	0.8234	\$6,000	30%
HLC2	Ratable land to which Council has assigned the Land Use Code Identifier:  47 – Licensed Club  and: The Licensed Club has greater than 265 gaming machines.	0.6176	\$7,500	25%
HLC3	Ratable land to which Council has assigned the Land Use Code Identifier:  47 – Licensed Club  and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.	0.6176	\$6,000	25%
HLC4	Ratable land to which Council has assigned the Land Use Code Identifier:  47 – Licensed Club  and: The Licensed Club has less than 100 gaming machines.	0.5558	\$825	15%

**Telco/Transformer Sites**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
T1	Ratable land to which Council has assigned the Land Use Code Identifier:  91 – Telco/Transformer Sites	1.0293	\$1,600	No cap

**Service Stations**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
SS1	Rateable land to which Council has assigned the Land Use Code Identifier:  30 – Service Station; and  (c) The total area of the land is equal to or greater than 50,000 square metres; and (d) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.	1.2351	\$75,000	40%
SS2	Rateable land to which Council has assigned the Land Use Code Identifier:  30 – Service Station;  and the property is not identified in SS1.	0.8234	\$1,650	30%

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

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
S1 Major Regional	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 50,000 square metres.	1.3380	\$810,000	130%
S2 Regional	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.	1.2351	\$725,000	130%
S3 Sub Regional A	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.	1.1322	\$150,000	40%
S4 Sub Regional B	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.	1.0293	\$75,000	40%
S5 Local	Rateable land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.	0.9263	\$6,000	30%
S6 Mega Store Retailer	Rateable land to which Council has assigned the Land Use Code Identifier:  16s – Mega Store Retailer (single retailer with total floor area equal to or greater than 10,000 square metres)	1.0293	\$75,000	40%



**Heavy Commercial**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Percentage Cap</b>
HC1 Heavy Commercial 1	Rateable land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir)  and: The unimproved capital value of the physical land parcel is greater than \$25,000,000.	1.2351	\$5,000	No cap
HC2 Heavy Commercial 2	Rateable land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir)  and: The property is not identified in HC1.	1.0293	\$1,320	60%
HC3 Extractive Industries	Rateable land to which Council has assigned the Land Use Code Identifier:  40 – Extractive	1.2351	\$6,600	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Rateable land to which Council has assigned the Land Use Code Identifier:  35 – General Industry	1.0293	\$3,882	30%
HC5 Large Commercial / Industrial	Rateable land to which Council has assigned the Land Use Code Identifier:  36a – Large Industry  and: The property has a gross floor area greater than 10,000 square metres.	0.8234	\$4,000	30%

**Discounting for Subdivided Land**

Pursuant to section 25 of the *Valuation of Land Act 1944* 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 and any limitation on an increase to rates and charges, (capping), will not apply to that land.

**Levy of Pro-Rata General Rates**

In calculating a pro-rata charge due to a change of differential rating category the relevant period will commence from the first day of the rating period in which the change to land use occurred.

**Identification of Categories**

Pursuant to the Act, section 257 the Council delegates to the Chief Executive Officer, its powers under the Regulation section 15(4), to identify the rating category into which each parcel of rateable land in the Council's local government area belongs 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**

**2.2.1** That pursuant to the Regulation, section 50, the Council limit the increase in rates levied on all rateable land in its local government area except:

- (a) Rateable land which, at midnight on 30 June 2010, had a unimproved value which was required to be discounted under section 25 of the *Valuation of Land Act 1944*;
- (b) Rateable land in differential general rating categories F2 to F64;
- (c) Rateable land in differential general rating categories PF1 and PF2;
- (d) Rateable land in differential general rating category T1; and
- (e) Rateable land in differential general rating categories HC1 and HC3.



**2.2.2** Subject to 2.2.1, where differential general rates were levied on land in the 2009/10 financial year, the differential general rate levied in the 2010/11 financial year will be limited to the amount levied in the previous financial year increased for each class of land as described below.

**2.2.3** The classes of land to which section 50 of the Regulation is applied, and the limits on amount to be applied in 2010/11 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 50(2)(b) of the Regulation 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 section 50(3) of the Regulation.

**Class (3):**

Land on which differential general rates were levied in the 2009/10 financial year, not within classes (1) or (2), and for which:

- the unimproved value increased or decreased during the 2009/10 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 s25 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 2009/10 financial year if the unimproved value of the land as at midnight on 30 June 2010 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 2010/11.

Formally, for the purpose of section 50 of the Regulation, the stated percentage increase is the difference between the capped differential general rate amount and the amount of differential general rates actually levied in the 2009/10 financial year, expressed as a percentage of the 2009/10 levy.

Capping percentages where they apply to a rating category are listed in the tables above.

**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 Waste Management Charges

That in accordance with section 94(1)(b)(ii) of the Act, the Council make and levy utility charges for supplying waste management services for financial year 2010/11 as follows:

#### 2.3.1.1 Private Properties

SERVICE LEVEL	CHARGE
<b>1. Domestic Properties</b>	
120L refuse / 240L recycling	\$211.00
240L refuse / 240L recycling	\$228.00
120L refuse – Additional bin	\$211.00
240L refuse – Additional bin	\$228.00
240L recycling – Additional bin	\$51.00
<b>2. Commercial / Industrial Properties</b>	
240L refuse / 240L recycling	\$239.00
240L refuse – Additional bin	\$239.00
240L recycle – Additional bin	\$51.00
<b>3. Multi Residential</b>	
240L refuse / 240L recycling - Shared between 2 dwellings	\$211.00
240L refuse / 240L recycling	\$228.00
120L/240L refuse / 240L recycle – On property manual bin collection	\$239.00
240L recycle – Additional (full service)	\$51.00
120L/240L refuse – Common property	\$228.00
<b>4. Multi Residential – Transitional charges for services in place as at 30 June 2008</b>	
240L refuse / 240L recycling – Redcliffe shared (below threshold)	\$183.00
<b>5. Multi Residential - Bulk bins</b>	
1m <sup>3</sup> Bulk Bin	\$973.00
1,100L Plastic Rear Lift Bin	\$1223.00
2m <sup>3</sup> Bulk Bin	\$1924.00
3m <sup>3</sup> Bulk Bin	\$2880.00
4m <sup>3</sup> Bulk Bin	\$3847.00
<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><b>Example:</b> 20 units each paying for a minimum service of \$211 would be entitled to any combination of bulk bins (as defined in the schedule above) to the value of \$4,220 (20 units x \$211).</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service (\$211.00), 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><b>Example:</b> A block of 20 units request 4 x 1,100L bin serviced once per week. The total cost of this service is \$4,892 (4 x \$1,223). As this cost is above their entitlement under the minimum charge (\$4,220 – 20 units x \$211) the total cost of the service is shared equally amongst each of the unit holders and will be \$244.60 (\$4,892 / 20 units).</p>	
<b>6. Additional Waste Management Charges</b>	
Nightsoil service	\$592.00

Notes:

- The ratepayer may request to downsize the 240L recycling bin to 120L however the 240L charge will remain.
- 'Full Service' is the provision of one refuse and one recycle bin to a single residence in a multi residential facility.
- The 'threshold' for 2010/11 is 80% available bin capacity per single residence in a multi residential capacity.

All pro-rata waste management charges take effect from the date on which the service has been provided. Where the land is not occupied for the whole of the financial year because 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 billing period for which the land is not occupied.

## **2.4 SPECIAL CHARGES**

That in accordance with section 94(1)(b)(i) of the Act, the Council will make and levy special charges for the 2010/11 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 the Moreton Bay Regional Council local government area 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 Moreton Bay Regional Council local government area 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:
  - Booroobin Rural Fire Brigade
  - Bellthorpe Rural Fire Brigade
  - Clear Mountain Rural Fire Brigade
  - Closeburn/Cedar Creek Rural Fire Brigade
  - Dayboro and District Rural Fire Brigade
  - Delaney's Creek Rural Fire Brigade
  - Donnybrook Town Rural Fire Brigade
  - Elimbah Rural Fire Brigade
  - Meldale Rural Fire Brigade
  - Mount Mee Rural Fire Brigade
  - Mount Nebo Rural Fire Brigade
  - Narangba West Rural Fire Brigade
  - Ocean View Rural Fire Brigade
  - Rocksberg-Moorina Rural Fire Brigade
  - Samford Rural Fire Brigade
  - Samsonvale Rural Fire Brigade
  - Stanmore District Rural Fire Brigade
  - Stoney Creek Rural Fire Brigade
  - Toorbul Rural Fire Brigade
  - Villeneuve Neurum (part) Rural Fire Brigade
  - Wamuran 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 in the 2010/11 financial year is \$246,775.
- 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 special 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 will be \$25.00 per annum.

### 2.4.2 Rural Recycling and Waste Management Special 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 waste management utility charge for recycling and waste disposal.

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 waste management utility 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 1994;
  - collection of roadside litter and supply and service of street litter bins.
- c) the estimated cost of implementing the overall plan in the 2010/11 financial year is \$327,334.
- d) the provision of recycling and waste management 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 special 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 will be \$103.00 per annum.

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

### 2.4.3 Commercial Waste Management Special Charge

The Council will make and levy a special charge to be known as the Commercial Waste Management Special Charge on rateable land that is used for commercial purposes and which is occupied land not being liable for a waste management utility charge for waste disposal.

The Council adopts the following overall plan for the supply of the commercial waste management service:

- a) the rateable land to which the special charge applies is all rateable land used for commercial purposes that is occupied land not being liable for a waste management utility charge for 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 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 commercial 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 1994*;
  - collection of roadside litter and supply and service of street litter bins.
- c) the estimated cost of implementing the overall plan in the 2010/11 financial year is \$235,252.
- d) the provision of waste management 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 special charge applies will specially benefit to the same extent from the provision of current and future waste disposal facilities.

The amount of the special charge made will be \$103.00 per annum.

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

#### 2.4.4 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* namely:
  - 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 in the 2010/11 financial year is \$10,868.
- (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 2011, and the time for implementing the overall plan is accordingly one 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.
- (e) Land omitted from (a) above which is liable for the Environmentally Relevant Activities Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

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 will be \$988.00 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.

### 2.4.5 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 in the 2010/11 financial year is \$12,844.
- 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 2011, and the time for implementing the overall plan is accordingly one 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.
- d) Land omitted from (a) above which is liable for the Dangerous Goods Storage Inspection Program Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

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 will be \$988.00 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.

### 2.4.6 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
- Lot 6 SP 215587 Parish Redcliffe
- Lot 6 SP 205813 Parish Redcliffe
- Lot 1 SP 178535 Parish Redcliffe
- Lot 1 SP 231518 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 in the 2010/11 financial year is \$22,618.
- d) The time for implementing the overall plan is one year ending on 30 June 2011 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.
- e) Land omitted from (a) above which is liable for the Environment Monitoring Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

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 hazardous industry disasters;
- 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 will be \$526.00 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.

#### 2.4.7 Emergency Management Special Charge

The Council will make and levy a special charge to be known as the Emergency 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
- Lot 6 SP 215587 Parish Redcliffe
- Lot 6 SP 205813 Parish Redcliffe
- Lot 1 SP 178535 Parish Redcliffe
- Lot 1 SP 231518 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 in the 2010/11 financial year is \$22,360.
- d) The time for implementing the overall plan is one year ending on 30 June 2011 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.
- e) Land omitted from (a) above which is liable for the Environment Management Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

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 hazardous industry disasters;
- 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 will be \$520.00 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.

#### **2.4.8 North Lakes Enhanced Services Special Charge**

The Council will make and levy a special charge to be known as the North Lakes Enhanced Services Special Charge on all rateable land within the suburb of North Lakes.

The Council adopts the following overall plan to fund the additional costs associated with the higher maintenance levels for public facilities in North Lakes, over and above the standard maintenance levels in other areas across the Council's local government area.

- a) the rateable land to which the special charge applies is all rateable land within the suburb of North Lakes.
- b) the service or activity for which the overall plan is made is for the purpose of providing higher maintenance levels, over and above the standard maintenance levels in other parts of the Council's local government area for public facilities including:
  - Parks – plantings, mulching, watering, weeding and mowing;
  - Public areas – lakes, boardwalks;
  - Roads reserves – footpaths, plantings, mulching, watering, weeding and mowing;
  - Park infrastructure – playground equipment, barbeque facilities, park furniture and shade shelters; and
  - Street furniture – street signs and lighting poles.

- c) the estimated cost of implementing the overall plan in the 2010/11 financial year is \$752,240.
- d) the provision of higher maintenance levels for public facilities in North Lakes 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 that all land to which the charge applies will specially benefit from the provision of higher maintenance levels for public facilities in North Lakes because they have direct use of and exposure to the amenity created by these public facilities.

The amount of the special charge made will be as follows:

- Residential properties that are part of a community titles scheme – \$30 per annum.
- Properties included in the Major Regional Drive-in Shopping Centre differential general rating category – \$2,000 per annum.
- All other properties – \$150 per annum.

Any new properties created during the financial year will be charged a pro rata amount calculated from the date the property is created.

### 2.4.9 Newport Canal Maintenance Special Charge

The Council will make and levy a special charge to be known as the Newport Canal Maintenance Special Charge (“**special charge**”) on the rateable land described below for the purpose of funding works for preserving, maintaining and keeping clean and navigable (“**works**”) the canals at Newport Waterways (“**canals**”).

1. 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.
  - (b) The service, facility or activity for which the overall plan is made is the indicative 23 year canal maintenance works program, from base year 2010/11, 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 2010 terms, is \$22,805,967 over a 23 year period from base year 2010/11.
  - (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 23 years from base year 2010/11.
2. The 2010/11 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 2010/11:

**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	\$ 34,852
Dredging	\$ 375,159
Beach Replenishment	\$ 350,000
Weed Removal	\$ 50,000

Marina:

General	\$ 2,000
Dredging	\$ 250,106

<b>MAINTENANCE TOTAL:</b>	<b><u>\$1,067,117</u></b>
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3. 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 parts of its local government area 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 titling arrangements or boundaries.
4. That the plan marked "A" be adopted for the purpose of identifying the lands to be levied with the special charge for the 2010/11 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".
5. 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**").
6. 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").
7. 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. 625573, 621820 and 622231.
8. 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.
9. 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.
10. 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 year<sup>3</sup>.
  - 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 year<sup>2</sup>
  - 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 year<sup>2</sup>
11. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
  12. 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).
  13. 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).
  14. 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.
  15. 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.
  16. 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 Chapter 2 Part 9 Division 2 of the *Local Government (Finance, Plans and Reporting) Regulation 2010* technically applies 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 2010 to 30 June 2011 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 2010, the adjusted annual special charge liability for the remaining land, that is, the land which comprises balance allotments from 1 November 2010, will be, in the case of special charge amount No. 3,  $\$25,375 - (50 \times \$87) = \$21,025$ .

Under Chapter 2 Part 9 Division 2 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, 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.

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3 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



**2.4.10 Redcliffe Aerodrome Special Charge**

1. The Council will 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.
  - (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 2010/11, 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 2010 terms, is \$6,339,940 over a 20 year period from base year 2010/11.
  - (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 2010/11.
3. The 2010/11 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 2010/11:

**Aerodrome Operations**

Operations cost	\$77,822
<b>Total Operations</b>	<b>\$77,822</b>

**Aerodrome Capital**

Kangaroo Fencing	\$200,000
Rehabilitation of North-Eastern Section of Levy bank	\$375,000
<b>Total Capital</b>	<b>\$575,000</b>
<b>AERODROME TOTAL:</b>	<b><u>\$652,822</u></b>

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.
5. The plan marked “B” will be adopted for the purpose of identifying the lands to be levied with the special charge for the 2010/11 financial year.
6. 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.

The amount of the special charge for the 2010/11 financial year is \$3.44 per square metre of rateable land.

## 2.5 CONDITIONS OF RATES CONCESSIONS 2010/11

For the financial year ending 30 June 2011 the Council will exercise its power to grant a concession for rates or charges under the Regulation, Chapter 2, part 10, in the following ways:

### 2.5.1 Concession 1: Council Pensioner Rebate

- Where a person is receiving the maximum rate of pension (Maximum Rate) under Commonwealth law, or is in receipt of a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService, and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme) with respect to land located in the Moreton Bay Regional Council local government area (Qualifying Pensioner), the Council may partly rebate (rebate) the general rate and charges levied on the land in the amount equivalent to 50% of the total levy up to the Maximum Rebate per annum granted on a quarterly pro-rata basis (effective for the rating period commencing 1 January 2011).
- A person will also be considered a Qualifying Pensioner if they are receiving the maximum rate of pension under Commonwealth law, and have entered into a long term lease or agreement with a retirement village operator for a property under a community titles scheme where the title is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately, and the Qualifying Pensioner must be responsible for the payment of rates as specified in the long term lease or agreement.
- Maximum Rate is the highest level of benefit available and confirmed by Centrelink.
- The rebate may only be granted on the basis of a written application submitted to the Council. A new application must be made whenever there is a change to the Qualifying Pensioners pension entitlements or address.
- The rebate will not be applied retrospectively to any rating period prior to the rating period in which the application for the rebate was made.
- The rebate will be granted pro-rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The rebate will be granted pro-rata according to the Qualifying Pensioner's proportional share of ownership of the land with the exception that pro rata will not apply where proportional ownership is confined to marriage and de facto relationships.
- Where the eligibility date is confirmed as being a date falling in a previous rating period then the rebate will be granted for the entire current rating period in which the application was made.
- Where the eligibility date is confirmed as being a date within the current rating period in which the application was made then the rebate will be granted from the first day of the next rating period.
- Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period.
- "Rating Period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.
- The Maximum Rebate is:
  - \$220, for existing remissions granted as at 30 June 2008 in the former Pine Rivers Shire Council Local Government Area.
  - \$250, for existing remissions granted as at 30 June 2008 in the former Redcliffe City Council Local Government Area.
  - \$200, for existing remissions granted as at 30 June 2008 in the former Caboolture Shire Council Local Government Area.
  - \$200, for any new remissions granted from 1 July 2008.

### 2.5.2 Concession 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 Moreton Bay Regional Council local government area, the Council may, subject to the terms and conditions of the scheme, partly rebate rates and charges up to the maximum dollar amount specified by the scheme from time to time.



- The subsidy 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 subsidy may only be granted on the basis of a written application submitted to the Council. A new application must be made whenever there is a change to the qualifying pensioner's pension entitlements or address.
- The subsidy will not be applied retrospectively to any rating period prior to the rating period in which the application for the subsidy was made.
- "Rating Period" means the period for which rates and charges are levied as specified on the rates notice issued by the Council.

### **2.5.3 Concession 3: General Rate Pensioner Rebate**

Where the registered owner of a property described in the schedule below was receiving a pension under 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 rebate part of the differential general rate levied on the land equivalent to the amount specified in the schedule below:

Property Description	Rebate Applicable 2010/11
L2/RP129267	\$555.22
L5/RP45667	\$261.15
L1/RP153773	\$223.26
L301/RP30473	\$213.09
L308/RP30473	\$200.57
L39/RP30435	\$187.02
L2/RP51719	\$175.33
L12/RP900746	\$172.72
L344/RP30473	\$167.14
L25/RP182074	\$164.51
L14/RP96724	\$163.53
L283/RP30459	\$159.78
L9/RP30498	\$156.70
L12/RP30498	\$156.67
L747/RP30470	\$146.89
L2/RP30474	\$144.93
L749/RP30470	\$144.90
L5/SP149106	\$136.25
L1/RP95206	\$128.62
L3/RP95206	\$128.14
L4/RP95206	\$125.75
L2/RP99518	\$124.79
L5/BUP9308	\$122.22
L13/RP51978	\$121.06
L10/BUP7409	\$120.21
L9/BUP7409	\$120.21
L6/BUP7409	\$120.21
L13/BUP7409	\$120.21
L2/BUP7409	\$120.21
L19/BUP7409	\$120.21
L1/BUP7409	\$120.21
L16/BUP7409	\$120.21
L21/BUP7409	\$120.21
L24/BUP7409	\$120.21
L25/BUP7409	\$120.21
L27/BUP7409	\$120.21
L15/SP184013	\$120.21
L4/SP153501	\$120.21
L17/BUP7409	\$120.21
L17/SP146474	\$120.21
L11/SP177350	\$120.21
L3/BUP595	\$120.21
L12/BUP1961	\$120.21
L10/BUP1961	\$120.21
L5/BUP1961	\$120.21
L7/BUP1961	\$120.21
L1/BUP1961	\$120.21
L9/BUP1961	\$120.21
L11/BUP1961	\$120.21
L13/BUP1631	\$120.21

Property Description	Rebate Applicable 2010/11
L1/BUP6482	\$120.21
L12/BUP7158	\$120.21
L12/BUP6482	\$120.21
L8/SP184013	\$120.21
L2/BUP6961	\$120.21
L3/BUP6961	\$120.21
L5/BUP6961	\$120.21
L8/BUP6961	\$120.21
L11/BUP6961	\$120.21
L13/BUP6961	\$120.21
L14/BUP6961	\$120.21
L16/BUP6961	\$120.21
L8/BUP7158	\$120.21
L11/BUP7158	\$120.21
L3/BUP6482	\$120.21
L12/SP126209	\$120.21
L3/SP177350	\$120.21
L2/BUP103300	\$120.21
L8/BUP103300	\$120.21
L14/BUP103300	\$120.21
L16/BUP103300	\$120.21
L18/BUP103300	\$120.21
L20/BUP103300	\$120.21
L21/BUP103300	\$120.21
L11/SP126983	\$120.21
L8/SP177350	\$120.21
L9/BUP102978	\$120.21
L15/BUP102978	\$120.21
L11/SP126209	\$120.21
L10/SP126209	\$120.21
L9/SP126209	\$120.21
L8/SP126209	\$120.21
L7/SP126209	\$120.21
L24/BUP103300	\$120.21
L9/SP141351	\$120.21
L1/SP126983	\$120.21
L5/SP141351	\$120.21
L4/SP141351	\$120.21
L4/BUP1876	\$120.21
L8/SP141356	\$120.21
L3/SP137658	\$120.21
L1/SP137658	\$120.21
L4/RP181910	\$119.78
L3/RP114276	\$119.78
L23/SP136709	\$119.41
L15/RP182074	\$118.79
L1/RP95346	\$117.88
L6/RP76245	\$117.88
L12/RP181911	\$117.39
L10/RP181911	\$117.39

Property Description	Rebate Applicable 2010/11
L5/BUP105293	\$116.70
L8/BUP3261	\$116.13
L1/BUP3261	\$116.13
L2/BUP3261	\$116.13
L17/RP46767	\$115.67
L3/RP56877	\$113.42
L46/RP85839	\$109.49
L1/RP73426	\$109.49
L45/RP85839	\$109.02
L43/RP85839	\$109.02
L38/RP85839	\$108.55
L37/RP85839	\$108.55
L40/RP85839	\$108.55
L4/RP76245	\$107.60
L17/RP51978	\$106.22
L2/RP92362	\$104.58
L208/RP841957	\$103.21
L12/SP111814	\$101.61
L5/SP141343	\$101.61
L7/SP141343	\$101.61
L5/BUP123	\$94.02
L2/CP890266	\$92.28
L12/RP204205	\$89.42
L7/BUP9308	\$87.91
L3/SP130280	\$86.98
L4/BUP102419	\$85.05
L8/BUP9308	\$83.60
L1/RP100287	\$82.64
L51/RP30328	\$81.30
L2/RP105615, L2/RP100211	\$81.30
L11/RP204205	\$81.30
L15/RP51978	\$80.89
L1/RP71982	\$80.81
L251/RP30322, L252/RP30322	\$80.81
L29/RP30328	\$80.81
L27/RP30328	\$80.81
L18/RP63244	\$80.81
L10/RP30328	\$80.81
L326/RP30322, L327/RP30322	\$80.58
L27/RP30299	\$80.58
L1/SP150817	\$80.09
L5/BUP12623	\$79.08
L1/BUP12623	\$79.08
L270/RP30459	\$76.30
L133/RP30445	\$74.99
L15/RP203257	\$71.62
L5/BUP12509	\$71.61
L4/BUP9308	\$70.54
L24/RP73029	\$68.44
L84/RP63244	\$68.44

Property Description	Rebate Applicable 2010/11
L16/RP85839	\$68.44
L3/RP137109	\$68.44
L2/RP64531	\$68.44
L97/RP30322, L98/RP30322	\$68.44
L3/SP173452	\$68.44
L23/RP65735	\$68.44
L136/RP30324, L137/RP30324	\$68.44
L1/RP85839	\$68.02
L18/RP204205	\$68.02
L87/RP63244	\$68.02
L11/RP95902	\$68.02
L12/RP95902	\$68.02
L52/RP63244	\$68.02
L18/RP85839	\$67.62
L32/RP30324	\$67.62
L2/RP85839	\$67.62
L11/RP859631	\$67.62
L6/RP204205	\$67.62
L48/RP63244	\$67.62
L62/RP63244	\$67.62
L44/RP30324	\$67.62
L25/RP102525	\$67.62
L56/RP63244	\$67.62
L9/RP63244	\$67.62
L54/RP63244	\$67.62
L2/RP90247	\$67.62
L21/RP63244	\$67.62
L75/RP63244	\$67.62
L36/RP120723	\$66.76
L26/RP85839	\$66.76
L12/RP30324	\$66.76
L22/RP85839	\$66.76
L30/RP63244	\$66.76
L8/RP45835	\$66.76
L33/RP63244	\$66.76
L100/RP30496	\$66.76
L21/RP864986	\$66.76
L132/RP67192	\$66.76
L103/RP30496	\$66.76
L134/RP67192	\$66.76
L1/RP93381	\$66.76
L18/RP65735	\$66.36
L131/RP67192	\$66.36
L143/RP67192	\$66.36
L2/RP113740	\$66.36
L3/RP95902	\$66.36
L19/RP65735	\$66.36
L17/RP65735	\$66.36
L12/RP65735	\$66.36
L20/RP65735	\$66.36

Property Description	Rebate Applicable 2010/11
L111/RP74999	\$66.36
L3/RP113740	\$66.36
L16/RP65735	\$66.36
L1/RP113740	\$66.36
L1/RP64531	\$66.36
L113/RP30324	\$66.36
L164/RP30322	\$66.36
L3/RP86460	\$66.36
L2/RP66016	\$66.36
L1/RP101830	\$66.36
L134/RP74999	\$65.94
L15/RP128141	\$65.94
L8/RP91678	\$65.94
L3/RP77659	\$65.94
L173/RP74999	\$65.94
L175/RP74999	\$65.94
L28/RP85839	\$65.94
L119/RP74999	\$65.94
L6/RP86460	\$65.94
L114/RP30324	\$65.94
L17/RP30496	\$65.94
L180/RP74999	\$65.94
L182/RP74999	\$65.94
L189/RP74999	\$65.94
L29/RP74921	\$65.94
L38/RP74921	\$65.94
L194/RP74999	\$65.94
L43/RP72477	\$65.94
L37/RP72477	\$65.94
L29/RP72477	\$65.94
L26/RP72477	\$65.94
L7/RP72477	\$65.94
L3/RP108544	\$65.94
L2/RP122885	\$65.94
L113/RP74999	\$65.94
L136/RP74999	\$65.94
L220/RP76568	\$65.94
L39/RP69894	\$65.94
L30/RP65735	\$65.94
L197/RP74999	\$65.94
L156/RP74999	\$65.94
L140/RP74999	\$65.94
L153/RP74999	\$65.94
L127/RP67192	\$65.94
L167/RP74999	\$65.94
L170/RP74999	\$65.94
L195/RP74999	\$65.94
L289/RP76568	\$65.08
L44/RP72477	\$65.08
L1/RP79859	\$65.08

Property Description	Rebate Applicable 2010/11
L1/RP77386	\$65.08
L23/RP72477	\$65.08
L19/RP72477	\$65.08
L2/RP79859	\$65.08
L1/RP115697	\$65.08
L35/RP102525	\$65.08
L4/RP77875	\$65.08
L1/RP102525	\$65.08
L36/RP66547	\$65.08
L1/RP77525	\$65.08
L2/RP73347	\$65.08
L5/RP77875	\$65.08
L86/RP77307	\$65.08
L157/RP30496	\$65.08
L166/RP30496	\$65.08
L161/RP30496	\$65.08
L160/RP30496	\$65.08
L11/RP72477	\$65.08
L14/RP30496	\$65.08
L3/RP88619	\$65.08
L6/RP91678	\$65.08
L11/RP72847	\$65.08
L53/RP30496	\$65.08
L46/RP30496	\$65.08
L4/BUP1812	\$60.21
L34/RP161297	\$57.57
L4/RP95624	\$57.16
L17/RP171683	\$53.98
L269/RP76568	\$52.98
L214/RP76568	\$52.98
L34/RP102525	\$52.98
L282/RP76568	\$52.98
L283/RP76568	\$52.98
L48/RP72477	\$52.98
L268/RP76568	\$52.98
L77/RP74921	\$52.98
L20/RP102525	\$52.98
L124/RP30324	\$52.98
L21/RP102525	\$52.98
L125/RP30324	\$52.98
L231/RP30322	\$52.98
L8/RP141593	\$52.98
L85/RP30496	\$52.98
L1/RP79423	\$52.98
L20/SP141353	\$52.98
L2/RP77875	\$52.98
L6/RP77875	\$52.98
L61/RP30324	\$52.98
L44/RP30496	\$52.98
L81/RP74921	\$52.98

Property Description	Rebate Applicable 2010/11
L147/RP30496	\$52.98
L3/RP107678	\$52.98
L79/RP74921	\$52.98
L4/RP107678	\$52.98
L75/RP74921	\$52.98
L76/RP74921	\$52.98
L4/RP88619	\$52.56
L26/RP102525	\$52.56
L211/RP76568	\$52.56
L16/RP45835	\$52.56
L3/RP204205	\$52.56
L228/RP76568	\$52.56
L229/RP76568	\$52.56
L10/RP86460	\$52.56
L40/RP91678	\$52.56
L100/RP30324	\$52.56
L50/RP72477	\$52.56
L2/RP99630	\$52.56
L74/SP110466	\$52.56
L101/RP52182	\$52.56
L92/SP110466	\$52.56
L103/RP52182	\$52.56
L117/RP30324	\$52.56
L122/RP30324	\$52.56
L156/RP30324	\$52.56
L73/RP52182	\$52.56
L233/RP76568	\$52.56
L75/RP30324	\$52.56
L9/RP86460	\$52.56
L271/RP76568	\$52.56
L2/RP69880	\$52.13
L6/RP203255	\$52.13
L296/RP76568	\$52.13
L266/RP30322	\$52.13
L30/RP45835	\$52.13
L275/RP76568	\$52.13
L22/RP45835	\$52.13
L250/RP76568	\$52.13
L2/RP94980	\$52.13
L36/RP102525	\$52.13
L41/RP72477	\$52.13
L19/RP68703	\$52.13
L65/RP70299	\$52.13
L31/RP68703	\$52.13
L259/RP30322	\$51.30
L281/RP30322	\$51.30
L286/RP30322	\$51.30
L275/RP30322	\$51.30
L260/RP30322	\$51.30
L127/RP30322	\$51.30

Property Description	Rebate Applicable 2010/11
L258/RP30322	\$51.30
L2/RP100287	\$51.30
L212/RP30322	\$51.30
L280/RP30322	\$51.30
L1/RP128141	\$51.30
L18/SL1852, L19/SL1852	\$50.87
L20/RP88619	\$50.87
L40/RP52490	\$50.87
L17/RP72847	\$50.87
L3/RP128141	\$50.87
L4/RP128141	\$50.87
L1/RP177583	\$50.87
L277/RP76568	\$50.87
L11/RP91678	\$50.87
L252/RP76568	\$50.87
L256/RP76568	\$50.87
L51/RP70299	\$50.46
L2/RP81783	\$50.46
L77/RP70299	\$50.46
L38/RP30496	\$50.46
L33/RP91678	\$50.46
L1/RP899523	\$50.46
L23/RP198591	\$50.46
L123/RP30322	\$50.46
L52/RP70299	\$50.46
L82/RP68703	\$49.62
L181/RP30322	\$49.62
L36/RP52180	\$49.62
L34/RP52180	\$49.62
L84/RP68703	\$49.62
L5/RP128141	\$49.62
L5/RP198589	\$49.62
L75/RP70299	\$49.62
L4/RP45835	\$49.62
L12/RP52180	\$49.62
L176/RP30322	\$49.62
L73/RP30322	\$49.62
L16/RP88619	\$49.19
L31/RP91678	\$49.19
L25/RP68703	\$49.19
L67/RP30324	\$49.19
L3/RP89145	\$49.19
L85/RP68703	\$49.19
L55/RP70299	\$49.19
L65/RP30322	\$49.19
L69/RP30322	\$49.19
L69/RP30324	\$49.19
L14/RP88619	\$49.19
L30/RP91678	\$49.19
L27/RP91678	\$49.19

Property Description	Rebate Applicable 2010/11
L21/RP91678	\$49.19
L108/RP74999	\$49.19
L81/RP30322	\$49.19
L18/RP88619	\$49.19
L19/RP88619	\$49.19
L15/RP88619	\$49.19
L4/RP189475	\$49.19
L71/RP30322	\$49.19
L109/RP74999	\$49.19
L251/RP844011	\$47.02
L64/RP30491	\$43.34
L6/SP101214	\$42.31
L119/RP30322	\$37.05
L118/RP30322	\$37.05
L175/RP30322	\$37.05
L154/RP30322	\$37.05
L148/RP30322	\$37.05
L155/RP30322	\$37.05
L147/RP30322	\$37.05
L309/RP30322	\$36.22
L200/RP76568	\$36.22
L13/RP68703	\$36.22
L100/RP30322	\$36.22
L6/SP154776	\$36.22
L101/RP30322	\$36.22
L205/RP76568	\$36.22
L204/RP76568	\$36.22
L308/RP30322	\$36.22
L20/RP68703	\$36.22
L316/RP30322	\$36.22
L94/RP30322	\$36.22
L24/RP30322	\$35.82
L2/RP126177	\$35.82
L10/SL1391	\$35.82
L18/RP198604	\$34.99
L60/RP203251	\$34.99
L43/RP203252	\$34.99
L20/SL1852	\$34.14
L26/RP78461	\$34.14
L64/RP67610	\$34.14
L2/RP30312	\$31.44
L135/RP814391	\$26.88
L8/SP136714	\$25.68
L3/BUP2312	\$24.01
L25/RP120084	\$20.58
L8/RP131242	\$16.26
L20/RP198604	\$13.96
L8/SP161165	\$13.96

- The rebate shown above is an annual amount which will be split equally as practicable across each rating period in the 2010/11 financial year.
- If a person ceases to be a Qualifying Pensioner, eligibility for this rebate will cease permanently from the commencement of the next rating period.
- Should a property described in the schedule above cease to exist for whatever reason during the rating period in which the rebate was granted, the rebate will cease from the first day of the next quarter following the cessation of the assessment.

- Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period
- “Rating Period” means the period for which rates and charges are levied as specified on the rates notice issued by the Council.

#### **2.5.4 Rebate 4: Voluntary Conservation Agreements**

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

#### **2.5.5 Community Organisations – Rebate (Caboolture)**

The Council offers a partial rebate to community and charitable organisations in accordance with the Caboolture District Rate Based Assistance policy.

#### **2.5.6 Community Organisations – Rebate (Pine Rivers)**

The Council offers a partial rebate to community and charitable organisations in accordance with the Pine Rivers District Policy CS R.9.

#### **2.5.7 Community Organisations – Rebate (Redcliffe)**

The Council offers a partial rebate to community and charitable organisations in accordance with the Redcliffe Donations in Lieu of Rates policy.

### **2.6 ISSUE OF RATE NOTICES**

Rates and utility charges for the year ending 30 June 2011 will be levied quarterly.

### **2.7 INTEREST ON OVERDUE RATES**

That in accordance with section 67 of the Regulation, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing seven days after the due date for payment shown on the rate notice.

### **2.8 TIME WITHIN WHICH RATES MUST BE PAID**

In accordance with section 52 of the Regulation, all rates and charges are to be paid within 30 days after the rate notice for the rates and charges is issued.



# DEBT POLICY 2010/11

## HEAD OF POWER

*Local Government Act 2009*  
*Local Government (Finance, Plans and Reporting) Regulation 2010, Section 133*

## OBJECTIVE

To provide Council with a debt management framework based on sound financial management, to undertake borrowings to fund capital expenditure.

## DEFINITIONS/APPLICATION

### Application

This policy applies to all forms of borrowing undertaken by Council.

## POLICY STATEMENT

1. Council will only undertake to borrow monies for purposes within its jurisdiction.
2. Borrowings will be undertaken in accordance with the Queensland Treasury Corporation Guidelines and the *Statutory Bodies Financial Arrangements Act 1982*.
3. Borrowing requirements will be determined on a Council-wide basis, adhering to the following guidelines:
  - i. New borrowings will only be made to fund capital expenditure.
  - ii. Borrowings will be for a period which is less than or equal to the estimated useful life of the related asset(s).
  - iii. Borrowing decisions are to be made in accordance with the appropriate financial ratios as determined by Council.
4. The Financial and Project Services 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.
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 133 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, each financial year the debt policy will state:
  - i. the new borrowings planned for the current financial year and the next nine financial years;
  - ii. the time over which it is planned to repay existing and new borrowings.

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

Details of budgeted borrowings for the period 1 July 2010 through 30 June 2020 are indicated below in table 1 and are in \$ millions.

Table 1.

Loan Purpose	Term (years)	2010/11 \$ m	2011/12 \$ m	2012/13 \$ m	2013/14 \$ m	2014/15 \$ m	2015/16 \$ m	2016/17 \$ m	2017/18 \$ m	2018/19 \$ m	2019/20 \$ m
General Infrastructure	15	61.0	50.8	61.0	70.5	87.0	69.5	89.7	89.1	54.4	58.3
Waste Infrastructure	20	-	28.0	-	-	-	-	-	-	-	-
<b>Total</b>		61.0	78.8	61.0	70.5	87.0	69.5	89.7	89.1	54.4	58.3

6. Council has a general approval from Queensland Treasury to borrow funds from the Queensland Treasury Corporation subject to the approval by the Department of Infrastructure and Planning, (DIP). A separate approval of the Treasurer is required should the Council wish to borrow from a source other than Queensland Treasury Corporation.
7. Borrowing costs are to be recognised as a capital expense where the criteria of the relevant accounting standard can be met; otherwise they will be expensed as they are incurred.
8. To align Council's debt to reflect the commercial arrangements between Council and the Northern SEQ Distributor-Retailer Authority, all of Council's existing debt as at 30 June 2010 will be restructured from principal and interest repayments to interest payments only, therefore there is no plan to repay this existing debt. Council will seek approval in early 2010/11 from DIP to facilitate this structural change in Council's debt. Council's debt structure will be reviewed annually to ensure that it represents the optimum financial position for Council.
9. Any new borrowings from 1 July 2010 will be repaid within the term (years) indicated in Table 1 above.

## REVIEW TRIGGERS

This Policy is reviewed internally for applicability, continuing effect and consistency with related documents and other legislative provisions 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 a Policy of this nature are made to the head of power.
- (4) Other circumstances as determined from time to time by a resolution of Council.
- (5) Amendments to the organisational structure.

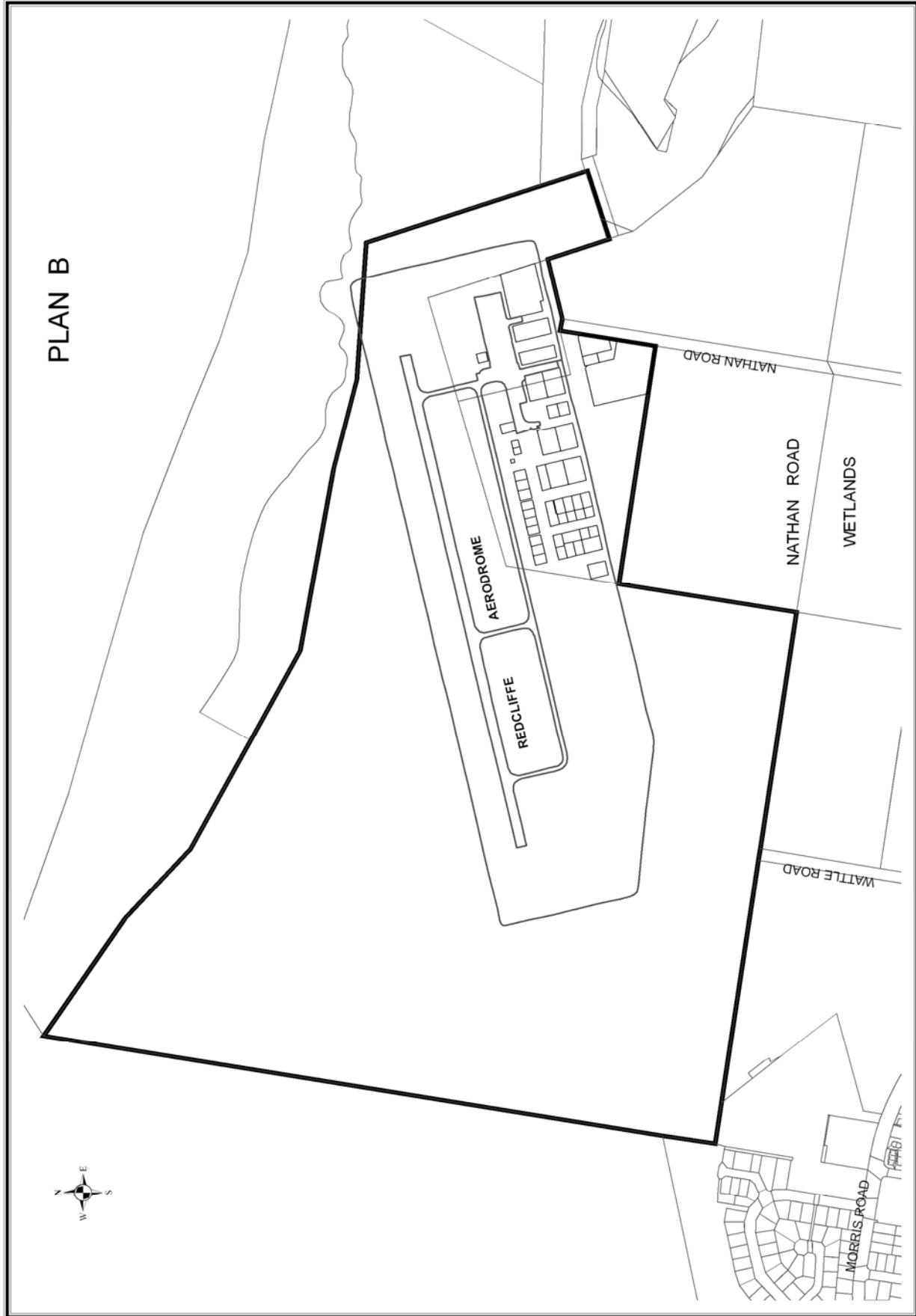
Notwithstanding the above as part of the annual budget process, this Policy is to be reviewed annually for relevance and to ensure that its effectiveness is maintained.

## RESPONSIBILITY

This Policy is to be:

- (3) implemented by the Director, Corporate Services.
- (4) reviewed and amended in accordance with the "Review Triggers" by the Director, Corporate Services.
- (5) reviewed annually in accordance with section 133 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*.







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