



Moreton Bay Regional Council

# Budget and Operational Plan 2012/2013

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# Budget highlights

## 2012/2013



### Community feedback has played a huge role in shaping the programs and priorities in this year's council budget.

Over the past few months the message we've been receiving from residents is they want their council to place a bigger focus on the basics.

They've made it clear they want to see more funding allocated to providing and improving the facilities they rely on and use everyday.

It is therefore no surprise that local essential infrastructure, in neighbourhoods across the region, is the big winner in the 2012/13 budget.

More than \$220 million will be spent maintaining, replacing

and improving local roads, parks, stormwater and public facilities during the coming year.

Key region-building projects include The Corso at North Lakes, the Francis Road Overpass at Lawnton, the Moreton Bay Rail Link, the AFL fields at Burpengary and the Dakabin to North Lakes link road.

We've allocated funding towards significant community projects that have been on works list for decades, while at the same time addressing infrastructure issues caused by two years of extreme wet weather.

This budget also sees council fall in line with other South East Queensland local governments, with a separate charge to now appear on rate notices.

The Regional Infrastructure Separate Charge will help fund and fast track priority projects in neighbourhoods across the region.

Council has adopted a budget that strives to meet the community's service expectations, while remaining acutely aware of the cost of living pressures affecting our community.

We've worked hard to strike a balance that provides for our community – now and into the future. This is a budget that will ensure our Moreton Bay Region becomes an even better place to live.

**Mayor Allan Sutherland**  
Moreton Bay Regional Council

*“This is a budget that will ensure our Moreton Bay Region becomes an even better place to live.”*

## Key community projects

### Key funding for community projects for the 2012/13 financial year will include:

- \$17 million to complete the Francis Road Rail Overpass at Lawnton
- partnership with Stockland to complete the road linking Dakabin to North Lakes at a cost of \$13.3 million
- commit \$8 million this year to commence construction of the \$45 million 'The Corso' community facility at North Lakes which includes a new council library and youth space plus three storeys of commercial office accommodation
- invest \$8.2 million to complete the construction of the AFL playing fields at Burpengary
- provide \$13.8 million as council's contribution to the Moreton Bay Rail Link project in partnership with state and federal governments.



## Key service outcomes

## Budget overview

### In the 2012/13 financial year Moreton Bay Regional Council will:

- focus on maintenance and improvements to the roads and transport infrastructure with an increase in funding of 25% (or \$26.5 million) to \$131.3 million
- continue the reconstruction of roads and transport infrastructure damaged during flood events in 2011 using National Disaster Relief and Recovery Arrangements funding of \$10 million
- commit \$1.3 million to disaster management including additional flood monitoring systems and fire burns
- spending on parks, sport and recreation facilities maintenance and improvements increased in excess of 9% (or \$5 million) to \$59.1 million
- allocate an additional \$5 million (80% increase) towards drainage and stormwater infrastructure maintenance and improvements bringing total expenditure up to \$11.5 million.

### In the 2012/13 financial year Moreton Bay Regional Council will:

- allocate \$168.7 million to capital works
- achieve an operating surplus of \$6.5 million in 2012/13
- keep council's total debt at the end of 2012/13 to \$382.4 million. In relative terms, this equates to a mortgage of \$27,300 on a \$400,000 house
- continue the water subsidy scheme in 2012/13.

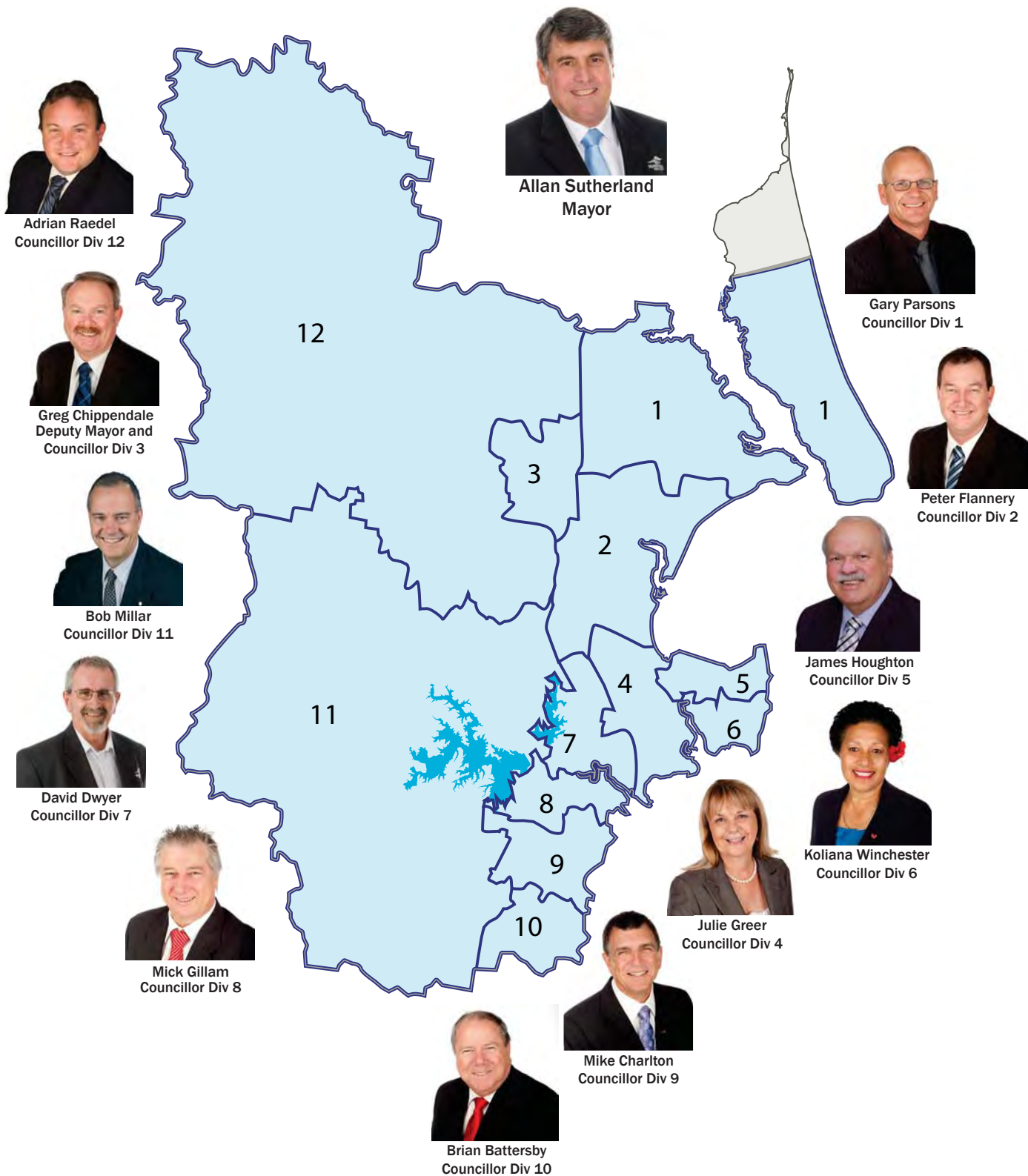
## Rating information

- Average total rates increase in 2012/13 for an owner occupied property will be 6.52% or \$74.40 (\$1.43 per week increase) including the new regional infrastructure separate charge of \$52.
- Council's pensioner remission will be \$250 across the region. As a result 88% or 13,343 pensioners will see an increase in their remission from council
  - approximately 10,100 properties will receive a \$50 increase in the council pensioner remission
  - approximately 3,200 properties will receive a \$30 increase in the council pensioner remission.
- No increase in waste management utility charges in 2012/13.
- Council will introduce canal maintenance special charges for the Bribie Gardens and Pacific Harbour canal estates for the first time in 2012/13
  - the special charges will be levied on all properties that abut a canal and will commence in quarter 4 of 2012/13. No special charges will be levied in the first three quarters to allow time for affected residents to prepare for the new charge
  - the charge will be used to fund a much needed maintenance program for the canals that includes dredging and spoil disposal along with maintenance of the public infrastructure associated with the canal
  - maintenance work associated with the special charge will commence in the 2012/13 financial year.





# Moreton Bay Regional Council Divisional Map



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# Moreton Bay Regional Council

## Budget and Operational Plan 2012/13

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# Budget 2012/13

## Operating and Capital

	General \$	Waste \$	Total Council \$
<b>Operating Summary</b>			
<b>Operating Revenues</b>			
Rates & Utility Charges	190,924,116	34,988,726	225,912,842
User Fees & Charges	26,961,710	4,036,200	30,997,910
Interest Revenue	58,078,248	110,000	58,188,248
Grants & Subsidies - Recurrent	30,230,047	0	30,230,047
Other Revenues	23,295,480	3,161,500	26,456,980
Share of Profit of Associate - Operating	26,140,000	0	26,140,000
Community Service Obligations	(969,926)	969,926	0
<b>Total Operating Revenue</b>	<b>354,659,675</b>	<b>43,266,352</b>	<b>397,926,027</b>
<b>Operating Expenses</b>			
Employee Expenses	122,804,380	4,961,021	127,765,401
Materials and Services	117,046,571	20,319,300	137,365,871
Expensed Capital	3,000,000	0	3,000,000
Operational Projects	25,318,328	420,000	25,738,328
Finance Costs	719,450	582,952	1,302,402
External Loan Interest Expense	22,246,582	0	22,246,582
Depreciation and Amortisation	72,390,366	1,577,803	73,968,169
Competitive Neutrality Adjustments	(15,405,276)	15,405,276	0
<b>Total Operating Expenses</b>	<b>348,120,401</b>	<b>43,266,352</b>	<b>391,386,753</b>
<b>Operating Surplus/(Deficit)</b>	<b>6,539,274</b>	<b>0</b>	<b>6,539,274</b>
<b>Capital Revenues and Expenses</b>			
Infrastructure Cash Contributions	22,000,000	0	22,000,000
Contributed Assets	40,227,000	0	40,227,000
Grants and Subsidies	13,110,000	0	13,110,000
Share of Profit of Associate - Capital	9,430,000	0	9,430,000
Gain/(loss) on sale of PPE	1,000,000	0	1,000,000
<b>Total Capital Revenues and Expenses</b>	<b>85,767,000</b>	<b>0</b>	<b>85,767,000</b>
<b>Net Result</b>	<b>92,306,274</b>	<b>0</b>	<b>92,306,274</b>
<b>Appropriations</b>			
Transfer capital revenues to capital account	(63,767,000)	0	(63,767,000)
Transfers (to) reserves	(21,999,215)	0	(21,999,215)
Transfers from reserves for operating purposes	2,017,711	0	2,017,711
General Revenue used for capital purposes	(8,557,770)	0	(8,557,770)
<b>Total Appropriations</b>	<b>(92,306,274)</b>	<b>0</b>	<b>(92,306,274)</b>
Unappropriated Surplus/(Deficit) for the year	0	0	0
Unappropriated Surplus/(Deficit) brought forward	0	0	0
<b>Unappropriated Surplus/(Deficit) carried forward</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Funding Sources</b>			
General Revenue used for Capital Purposes	8,557,770	0	8,557,770
Capital Subsidies received in the year	13,110,000	0	13,110,000
Contributed Assets	40,227,000	0	40,227,000
Loans raised for capital purposes	42,484,006	0	42,484,006
Disposal proceeds of PPE	12,358,000	0	12,358,000
Transfers from Reserves for capital purposes	33,125,955	832,197	33,958,152
Depreciation and Amortisation funded in the year	72,390,366	1,577,803	73,968,169
<b>Total Capital Funding Sources</b>	<b>222,253,097</b>	<b>2,410,000</b>	<b>224,663,097</b>
<b>Capital Funding Applications</b>			
Capital Expenditure on new assets	110,125,400	2,315,000	112,440,400
Capital Expenditure on replacement assets	56,219,600	95,000	56,314,600
<b>Total Capital Expenditure</b>	<b>166,345,000</b>	<b>2,410,000</b>	<b>168,755,000</b>
Contributed Assets	40,227,000	0	40,227,000
Loan Redemption	15,681,097	0	15,681,097
<b>Total Capital Funding Applications</b>	<b>222,253,097</b>	<b>2,410,000</b>	<b>224,663,097</b>

## Budget 2012/13

### Statement of Income and Expenditure

	2012/13 \$	2013/14 \$	2014/15 \$
<b>Operating Income</b>			
Gross rates and utility charges	229,608,733	237,099,106	244,003,250
Less pensioner remissions	(3,695,891)	(3,786,071)	(3,878,451)
Fees and charges	30,997,910	31,923,925	33,442,819
Interest revenue, grants and other income	141,015,275	132,216,321	131,006,920
<b>Total Operating Income</b>	<b>397,926,027</b>	<b>397,453,282</b>	<b>404,574,539</b>
<b>Capital Income</b>			
Infrastructure cash contributions	22,000,000	22,000,000	22,000,000
Capital grants and subsidies	13,110,000	8,060,000	7,090,000
Other capital income	50,657,000	49,887,092	50,122,798
<b>Total Capital Income</b>	<b>85,767,000</b>	<b>79,947,092</b>	<b>79,212,798</b>
<b>Total Income</b>	<b>483,693,027</b>	<b>477,400,374</b>	<b>483,787,337</b>
<b>Operating Expenses</b>			
Salaries, materials and service expenses	295,172,002	273,567,013	276,168,442
Depreciation and amortisation	73,968,169	77,617,701	81,513,943
External loan interest expense	22,246,582	23,582,126	23,906,558
<b>Total Operating Expenses</b>	<b>391,386,753</b>	<b>374,766,841</b>	<b>381,588,943</b>
<b>Net Result</b>	<b>92,306,274</b>	<b>102,633,534</b>	<b>102,198,394</b>
<b>Capital Expenses</b>			
Expenditure on assets	168,755,000	171,303,431	184,350,708
Contributed assets	40,227,000	40,227,000	40,227,000
Loan redemption	15,681,096	18,680,382	21,024,338
<b>Total Capital Expenditure</b>	<b>224,663,096</b>	<b>230,210,812</b>	<b>245,602,046</b>

## Budget 2012/13

### Statement of Financial Position

	2012/13 \$	2013/14 \$	2014/15 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	194,160,681	175,319,003	156,340,497
Trade and other receivables	72,127,627	72,158,837	73,854,736
Inventories	2,951,720	2,735,670	2,761,684
<b>Total Current Assets</b>	<b>269,240,028</b>	<b>250,213,510</b>	<b>232,956,917</b>
<b>Non-Current Assets</b>			
Trade and other receivables	683,900,363	679,502,886	674,799,298
Investments	849,376,632	849,376,632	849,376,632
Property, plant and equipment	3,923,399,587	4,052,455,317	4,193,205,082
<b>Total Non-Current Assets</b>	<b>5,456,676,582</b>	<b>5,581,334,835</b>	<b>5,717,381,011</b>
<b>Total Assets</b>	<b>5,725,916,610</b>	<b>5,831,548,345</b>	<b>5,950,337,929</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	25,684,300	21,634,876	21,545,237
Borrowings	18,680,382	21,024,338	24,671,870
Provisions	10,476,801	10,865,047	11,128,305
Other	947,599	963,155	981,213
<b>Total Current Liabilities</b>	<b>55,789,082</b>	<b>54,487,417</b>	<b>58,326,624</b>
<b>Non-Current Liabilities</b>			
Trade and other payables	1,263,822	1,263,822	1,263,822
Borrowings	363,760,077	368,059,944	380,811,926
Provisions	26,051,416	26,051,416	26,051,416
<b>Total Non-Current Liabilities</b>	<b>391,075,315</b>	<b>395,375,182</b>	<b>408,127,164</b>
<b>Total Liabilities</b>	<b>446,864,397</b>	<b>449,862,598</b>	<b>466,453,788</b>
<b>NET COMMUNITY ASSETS</b>	<b>5,279,052,213</b>	<b>5,381,685,746</b>	<b>5,483,884,140</b>
<b>Community Equity</b>			
Retained surplus	4,454,215,456	4,586,287,454	4,720,533,503
Asset revaluation surplus	656,410,893	656,410,893	656,410,893
Reserves	168,425,864	138,987,400	106,939,745
<b>TOTAL COMMUNITY EQUITY</b>	<b>5,279,052,213</b>	<b>5,381,685,746</b>	<b>5,483,884,140</b>

## Budget 2012/13

### Statement of Cash Flows

	2012/13 \$	2013/14 \$	2014/15 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	429,582,268	426,932,927	433,703,811
Payment to suppliers and employees	(294,461,544)	(275,916,337)	(276,132,851)
Interest received	9,002,248	9,128,988	8,290,699
External loan interest expense	(22,246,582)	(23,582,126)	(23,906,558)
<b>Cash inflow (outflow) from operating activities</b>	<b>121,876,389</b>	<b>136,563,452</b>	<b>141,955,100</b>
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment	(208,982,000)	(211,530,431)	(224,577,708)
Grants and contributions received	40,227,000	40,227,000	40,227,000
Proceeds from the sale of assets	12,358,000	4,857,000	2,314,000
Net Movements in loans and advances	4,111,287	4,397,477	4,703,588
<b>Cash inflow (outflow) from investing activities</b>	<b>(152,285,713)</b>	<b>(162,048,954)</b>	<b>(177,333,120)</b>
<b>Cash Flows from Financing Activities</b>			
Proceeds from borrowings	42,484,006	25,324,205	37,423,852
Repayment of borrowings	(15,681,096)	(18,680,382)	(21,024,338)
<b>Cash inflow (outflow) from financing activities</b>	<b>26,802,910</b>	<b>6,643,823</b>	<b>16,399,514</b>
<b>Net (decrease) / increase in cash held</b>	<b>(3,606,415)</b>	<b>(18,841,678)</b>	<b>(18,978,506)</b>
Cash at beginning of the financial year	197,767,095	194,160,681	175,319,003
<b>Cash at the end of the financial year</b>	<b>194,160,681</b>	<b>175,319,003</b>	<b>156,340,497</b>

## Budget 2012/13

### Statement of Changes in Equity

	2012/13 \$	2013/14 \$	2014/15 \$
<b>Retained Surplus</b>			
Opening balance	4,347,932,534	4,454,215,456	4,586,287,454
Net operating surplus	92,306,274	102,633,534	102,198,394
Transfer to reserves	(21,999,215)	(22,879,845)	(22,504,845)
Transfer from reserves	35,975,863	52,318,309	54,552,500
<b>Closing Balance</b>	<b>4,454,215,456</b>	<b>4,586,287,454</b>	<b>4,720,533,503</b>
<b>Asset Revaluation Surplus</b>			
Opening balance	656,410,893	656,410,893	656,410,893
Increase in asset revaluation surplus	0	0	0
<b>Closing Balance</b>	<b>656,410,893</b>	<b>656,410,893</b>	<b>656,410,893</b>
<b>Reserves</b>			
Opening balance	182,402,512	168,425,864	138,987,400
Transfer to reserves	21,999,215	22,879,845	22,504,845
Transfer from reserves	(35,975,863)	(52,318,309)	(54,552,500)
<b>Closing Balance</b>	<b>168,425,864</b>	<b>138,987,400</b>	<b>106,939,745</b>
<b>Total Community Equity</b>	<b>5,279,052,213</b>	<b>5,381,685,746</b>	<b>5,483,884,140</b>

# Budget 2012/13

## Measures of Financial Sustainability

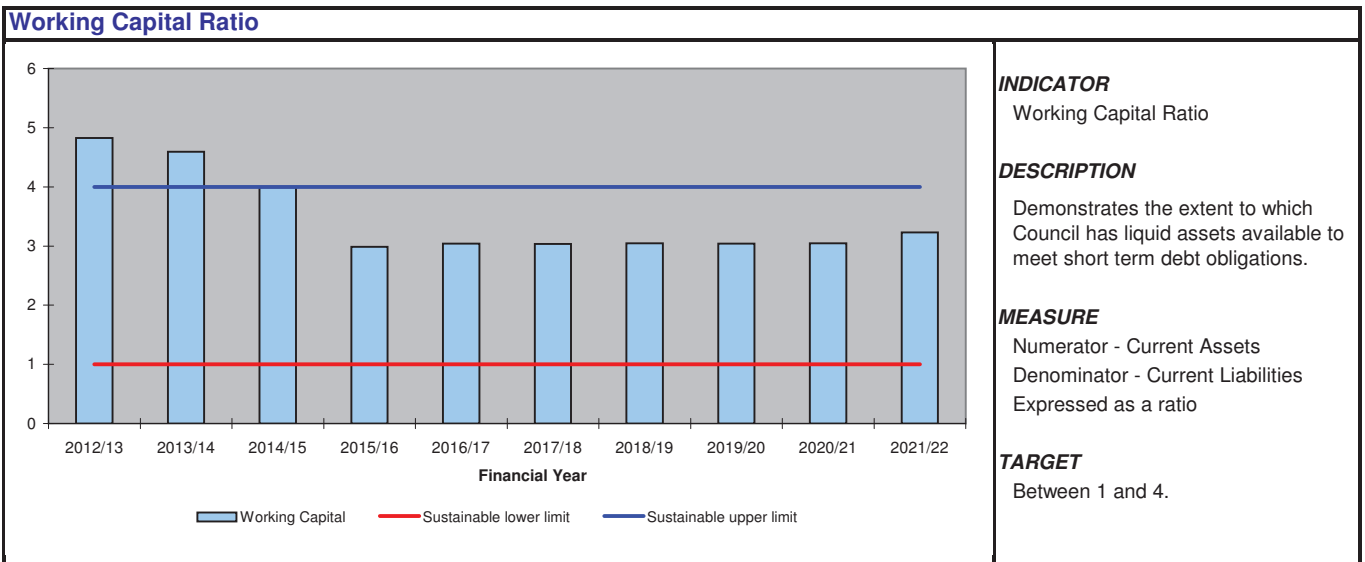
In accordance with s99(3) of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, the Council is required to disclose in the budget certain measures of financial sustainability.

The Department of Local Government state the definition of sustainable Local Government in Queensland as being, 'a local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long term'.

To ensure the Council continues along the path of financial sustainability into the future, key long term strategic plans are developed and integrated together, from which the Council can demonstrate a strategy is in place to manage the financial implications of its long term planning.

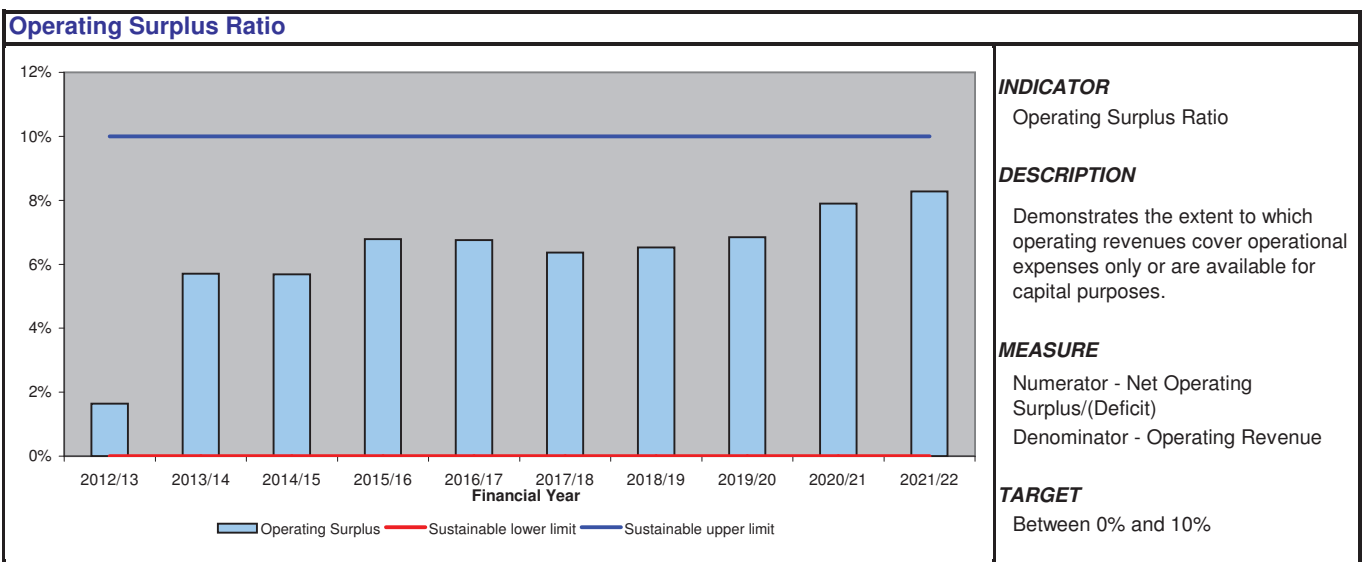
The six financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total).

The targets indicated in each graph are sourced from the 'Financial management (sustainability) guideline 2011' which is available from the website of The Department of Local Government.



### Commentary

The desired target is 1 or greater. Over the ten year forecast period the ratio decreases from just under 5.0 to approximately 3.0 and this is due to cash holdings of the Council decreasing slightly due to the amount of capital expenditure planned over the next ten years. The ratio remains above minimum target of 1.0 in every year and indicates the ratio is at an acceptable level.

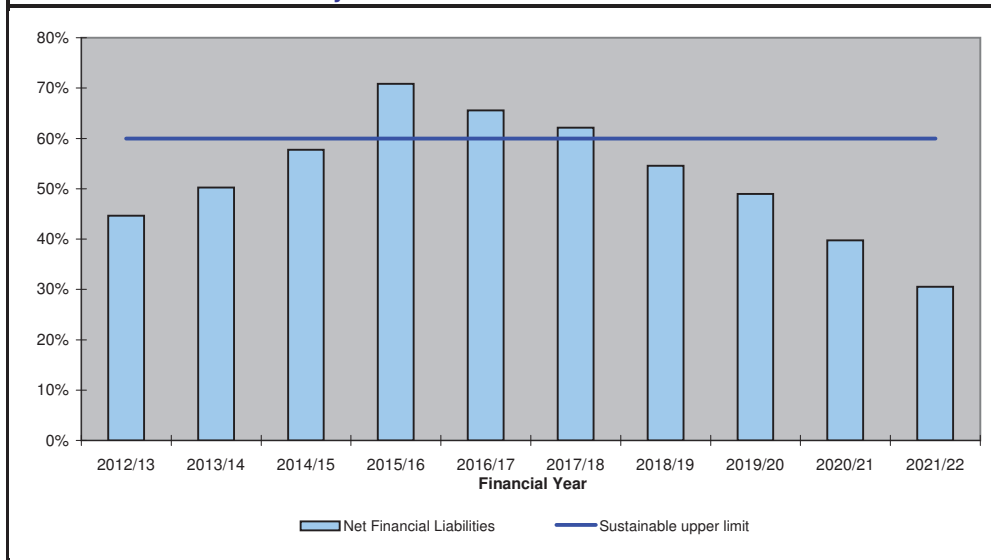


### Commentary

Council is forecasting an operating surplus in each of the ten years. Operating surpluses result in a positive operating surplus ratio (as indicated in the graph). A positive ratio (above 0%) indicates that recurring operating revenue exceeds recurring operating expenses and this facilitates utilising operating surpluses in assisting in funding capital expenditure. This results in less reliance to borrow money to fund capital expenditure and thus reduces Council debt. The positive operating surplus ratio of Council for the entire ten year period is a strong indicator of long term sustainability.



### Net Financial Asset / Liability Ratio



**INDICATOR**

Net Financial Asset / Liability Ratio

**DESCRIPTION**

Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.

**MEASURE**

Numerator - Total Liabilities less Current Assets  
Denominator - Operating Revenue

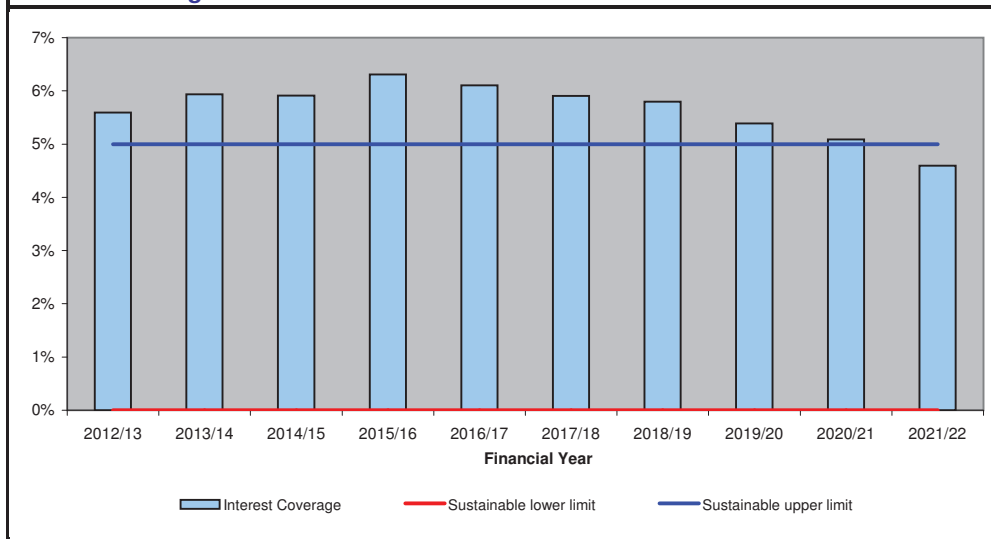
**TARGET**

Not greater than 60%

**Commentary**

This ratio indicates Council exceeds the desired target range from 2015/16 to 2017/18. Despite this, given the large size of Council's operating revenue base and its relatively stable level of total liabilities across the ten year forecast period (the ratio peaks in 2015/16 and then slowly declines) there is no undue pressure on Council in the long term in meeting its financial liabilities as they fall due.

### Interest Coverage Ratio



**INDICATOR**

Interest Coverage Ratio

**DESCRIPTION**

Demonstrates the extent to which operating revenues are being used to meet the financing charges associated with debt servicing obligations.

**MEASURE**

Numerator - Net Interest Expense  
Denominator - Operating Revenue

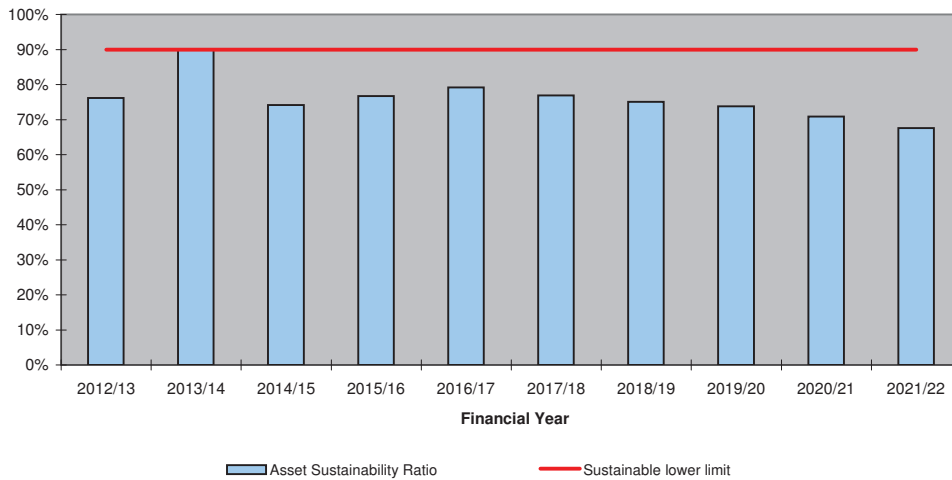
**TARGET**

Between 0% and 5%

**Commentary**

This ratio indicates that Council is just above the sustainable upper limit of 5% but as the graph indicates the trend in the ratio is downward after 2015/16 and is predicted to come in under the upper limit target by the 10th year. Over the long term this ratio is trending to a sustainable level.

### Asset Sustainability Ratio



**INDICATOR**

Asset Sustainability Ratio

**DESCRIPTION**

Demonstrates whether Council is renewing infrastructure assets at the same rate that it is wearing out its overall stock of assets.

**MEASURE**

Numerator - Capital Expenditure on replacement assets  
Denominator - Depreciation Expense

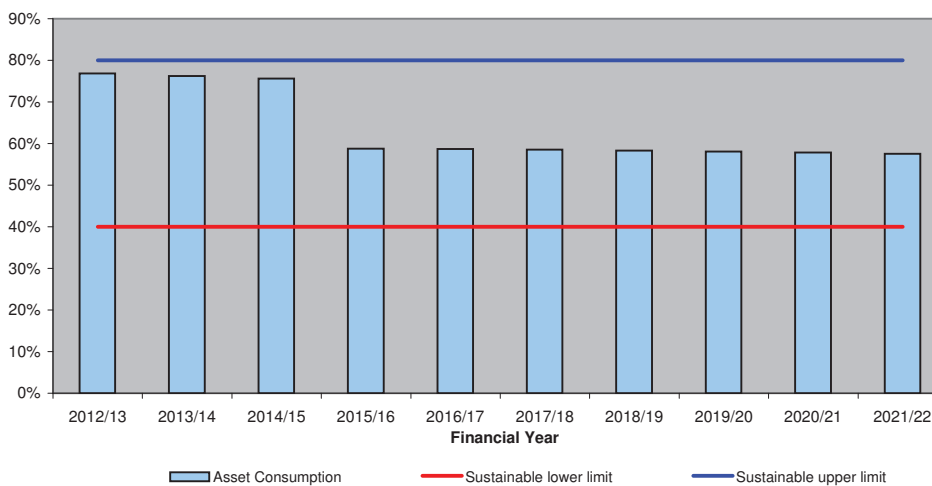
**TARGET**

Greater than 90%

**Commentary**

Capital expenditure can broadly be classified as New (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. The ten year forecast indicates Council's ratio is around the 70% to 90% range and highlights that infrastructure assets are being replaced in an appropriate timeframe.

### Asset Consumption Ratio



**INDICATOR**

Asset Consumption Ratio

**DESCRIPTION**

Demonstrates the aged condition of Councils physical stock of assets by looking at the written down current value of assets relative to their as new value.

**MEASURE**

Numerator - Assets WDV  
Denominator - Gross Current Replacement Cost

**TARGET**

Between 40% and 80%

**Commentary**

Throughout the ten year forecast period the Council's ratio remains within the target range of 40% to 80%. A ratio above 80% indicates that assets are being replaced earlier than required, whilst a ratio below 40% indicates assets are run down and not being replaced within an acceptable time period. The ratio indicates Council is around the median on the targeted range and is replacing its assets on average at the earliest possible time it should be.

## Budget 2012/13

### Additional Legislative Disclosures

In accordance with s99(4) of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, the Council is required to report the following information in regards to the estimated figures contained within the budget in relation to its participation in Unitywater as well as disclose any other incomes or costs that occur between Council and Unitywater.

	2012/13	2013/14	2014/15
<b>Estimated payments made to Council by Unitywater</b>	\$	\$	\$
Estimated Profits of Unitywater paid to Council (cash)	26,140,000	26,140,000	26,140,000
Estimated Profits of Unitywater distributed to Council (non-cash)	9,430,000	9,430,000	9,430,000
Estimated Tax Equivalents of Unitywater paid to Council	6,640,000	6,640,000	6,640,000
Interest on Senior Debt of Unitywater paid to Council	24,900,000	24,900,000	24,900,000
Interest on Subordinated Debt of Unitywater paid to Council	22,500,000	22,500,000	22,500,000
Service level agreement for Records Management paid to Council	1,200	0	0
Service level agreement for Development Services paid to Council	96,000	0	0
Interest on Working Capital loan of Unitywater paid to Council	876,000	590,000	305,000
<b>Estimated payments made by Council to Unitywater</b>			
Water subsidy paid to Unitywater	21,929,000	0	0
Maintenance services for Council owned sewerage pump stations	150,400	150,400	150,400
Development application fees	750,000	0	0
Water access charges	401,320	401,320	401,320
Water consumption charges	805,750	805,750	805,750
Sewerage charges	1,265,000	1,265,000	1,265,000
Trade Waste charges	25,000	25,000	25,000

In accordance with s99(5) and s99(6) of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, the Council is required to report the following information; The total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2012/13) compared to the rates and utility charges levied in the previous budget (2011/12). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2011/12	Adopted Budget 2012/13	% Change from 2011/12 to 2012/13
Gross Rates and Utility Charges	211,124,103	229,608,733	8.76%

One point of note is that the percentage change is a combined increase across all types of differential general rating categories, special charges, separate charges and waste utility charges as defined in the Council's revenue statement (included in this budget). Council has in total 251 differential general rating categories (examples being, residential properties, commercial properties, agricultural properties, hotels, shopping centres, retirement villages and many more) and a number of different special charges and waste utility charges which it levies.

## Budget 2012/13

### Statement of Activities to which the code of competitive conduct applies

TYPE 3 - ACTIVITIES	Family Day Care	Birralee Child Care Centre	Bongaree Caravan Park
	\$	\$	\$
Revenues for services provided to Council	Nil	Nil	Nil
Revenues for services provided to clients other than Council	613,128	1,139,950	1,727,128
less: Operating Expenses	(618,795)	(1,110,593)	(944,646)
<b>Surplus/(Deficit)</b>	<b>(5,667)</b>	<b>29,357</b>	<b>782,482</b>

#### Statement of Community Service Obligations for Type 3 Activities

No obligations exist.

## Budget and Operational Plan by Service

### Service Area: Economic development

#### Service: Business development

Projects and activities that assist businesses and promote investment and job creation in the region.

KPI Description	Annual target
Better Business Events - Percentage of participants rating business events and workshops at an above average satisfactory level	85 %
Business Engagement - Number of existing regional businesses engaged	150
Publications - Number of investment attraction publications and media developed	6
Partnership Working - Number of meetings/programs working with State, Federal and other partners	8
Workforce Development - Number of meetings/programs liaising and supporting workforce development partners	6

	Budget 2012/13
Operational Revenue	(77,000)
Operational Expenditure	614,746
Operational Projects Expenditure	10,000

#### Service: Tourism

Facilities and services for visitors and tourists to the region.

KPI Description	Annual target
Tourist occupancy rate during off peak season	60 %
Customer satisfaction rating with regional visitor information centre experience	80 %

	Budget 2012/13
Capital Expenditure on Assets	208,000
Operational Revenue	(2,323,108)
Operational Expenditure	2,452,717

## Service Area: Strategic planning

### Service: Land use and infrastructure planning

A sustainable planning and design framework to manage growth.

KPI Description	Annual target
Planned internal activities and projects completed	90 %
Planning Scheme project meets council targets	100 %

	Budget 2012/13
Operational Revenue	(431,000)
Operational Expenditure	3,200,257
Operational Projects Revenue	(200,000)
Operational Projects Expenditure	2,375,000



## Service Area: Community services

### Service: Community safety

Community safety and crime prevention strategies.

KPI Description	Annual target
CCTV cameras and equipment to be fully operational	95 %
Graffiti removal requests completed in accordance with timeframes	95 %
Customer satisfaction with graffiti removal service	92 %

	Budget 2012/13
Capital Expenditure on Assets	420,000
Operational Expenditure	298,530

### Service: Disaster management

Planning, preparation, response and recovery activities for community disaster events.

KPI Description	Annual target
Hours of disaster management training undertaken	1000
Number of disaster management exercises conducted	4
Hectares of planned burns completed (5% of council land)	300
Numbers of LDCC personnel meeting core training levels	50

	Budget 2012/13
Capital Expenditure on Assets	45,000
Operational Revenue	(9,500)
Operational Expenditure	1,073,860
Operational Projects Revenue	(12,100,000)
Operational Projects Expenditure	7,655,330

## Service: Community capacity building

Projects and activities that support and build the capacity of community groups and organisations.

KPI Description	Annual target
Number of applications received per year through council's community grants program	400
Attendance at council's community sector development programs	1600
Attendance at the Caboolture Hub in the learning and business centre	24000
Number of learning and business centre programs developed and delivered	60
Overall customer satisfaction level with learning and business centre activities	85 %

	Budget 2012/13
Operational Revenue	(130,630)
Operational Expenditure	2,548,331
Operational Projects Revenue	(238,000)
Operational Projects Expenditure	504,542

## Service: Community support services

Community services for the aged, children and people with a disability.

KPI Description	Annual target
Pine Rivers Family Day Care - 360,000 hours of care provided	100 %
Birrilee Child Care Centre - Percentage of available places filled	95 %
Pine Rivers Community Assisted Transport - 26,682 one way client transport trips per annum	100 %
Pine Rivers Home Assist Secure - 6,730 hours of home maintenance services per annum	100 %
Pine Rivers Disability Program - 37,579 hours of respite care provided per annum	100 %
Pine Rivers Respite Service - 53,078 hours of centre based respite care provided per annum	100 %

	Budget 2012/13
Capital Revenue	(100,000)
Capital Expenditure on Assets	392,000
Capital Reserves Transfers	(172,000)
Operational Revenue	(6,832,152)
Operational Expenditure	6,865,996
Operational Reserves Transfers	129,845
Operational Projects Revenue	(35,000)
Operational Projects Expenditure	35,000

## Service Area: Governance

### Service: Office of the CEO

Overall leadership and coordination of Council activities.

KPI Description	Annual target
Compliance with statutory and corporate requirements for council meetings and decision making	100 %
Compliance with statutory timeframes for Right To Information applications	100 %
Internal audit plan progressed as scheduled	100 %
Audit recommendations implemented	90 %

	Budget 2012/13
Operational Revenue	(6,000)
Operational Expenditure	6,225,180
Operational Projects Expenditure	20,000

### Service: Customer services

Services to customers through Council's call centre, service centres and records processing section.

KPI Description	Annual target
Customer satisfaction with call centre service	90 %
Customer calls resolved at the first point of contact	80 %
Customer satisfaction with Customer Service Centre service	90 %
Customer enquiries resolved at the first point of contact	80 %

	Budget 2012/13
Operational Expenditure	5,771,694

### Service: Legal

Strategic legal advice and transactional services to Councillors and the organisation.

KPI Description	Annual target
Litigation satisfactorily resolved	90 %
Legal advice provided within agreed timeframes	100 %

	Budget 2012/13
Operational Expenditure	2,172,375

## Service Area: Regulatory services

### Service: Development assessment

Assessment of development applications and provision of development advice.

KPI Description	Annual target
Development services customer requests completed within 3 business days	100 %
Decision Notices issued within 5 business days	100 %
Operational Works applications decided within 20 business days	75 %
Development (MCU/RAL) applications decided within 20 business days	75 %
Non IDAS applications decided within 5 business days	100 %
Compliance Action Notices issued within 10 business days	100 %
Planning and Development Certificates issued within regulatory timeframes (Ltd 5bds; Std 10bds; Full 30bds)	100 %
Initial Environmental Health Licences issued within regulatory timeframes	100 %

	Budget 2012/13
Operational Revenue	(8,705,000)
Operational Expenditure	7,454,682
Operational Projects Expenditure	94,277

### Service: Building and plumbing services

Advice and assessment of plumbing, statutory building applications and development compliance.

KPI Description	Annual target
Referrals (from certifiers) assessed within statutory timeframes	100 %
Customer requests on development matters completed within defined timeframes	90 %
Plumbing assessments completed within statutory timeframes	100 %

	Budget 2012/13
Operational Revenue	(5,290,000)
Operational Expenditure	4,201,381

## Service: Local laws

Enhancing community lifestyle and enjoyment through innovation, education and promotion of council local laws.

KPI Description	Annual target
Animal Management - Customer requests responded to within 5 business days	95 %
Regulated Parking - Number of random patrols undertaken in designated areas	39
Pest Management - Customer requests responded to within 3 business days	95 %

	Budget 2012/13
Operational Revenue	(3,067,000)
Operational Expenditure	1,157,000
Operational Projects Expenditure	175,000

## Service: Public health services

Promoting a healthy and safe community through effective administration of environmental health legislation.

KPI Description	Annual target
Immunisation - Vaccination rates exceeding the State average by at least 1%	85 %
Cemeteries - Burials completed within 24 hours of Funeral Director's nominated timeframe	95 %
Environment and Health Licensing - Customer requests responded to within 5 working days	95 %

	Budget 2012/13
Capital Expenditure on Assets	1,000,000
Operational Revenue	(2,383,700)
Operational Expenditure	6,666,725
Operational Projects Expenditure	145,000

## Service Area: Environmental services

### Service: Environmental initiatives

Plan, monitor, report and educate on environmental and conservation outcomes.

KPI Description	Annual target
Number of school children and adult residents reached through planned environmental activities annually	18000
Planned flora and fauna habitat activities completed within defined timeframes	90 %
Planned streams and catchment activities completed within defined timeframes	90 %
Planned climate change mitigation strategies completed within defined timeframes	90 %
Retained habitat on private property under the approved voluntary conservation programs (per hectare annually)	135

	Budget 2012/13
Capital Expenditure on Assets	110,000
Operational Revenue	(34,200)
Operational Expenditure	3,994,035
Operational Projects Expenditure	204,000



## Service Area: Waste management

### Service: Waste collection, reduction and recycling

The collection and disposal of waste and, programs and strategies to reduce and recycle waste.

KPI Description	Annual target
Kerbside waste and recyclable waste bins collected as scheduled	100 %
Total tonnage of general and recyclable waste collected from kerbside that is recycled	22 %
Total tonnage of waste collected at waste facilities from residential and commercial premises (excluding kerbside collection) that is recycled	45 %

	Budget 2012/13
Capital Expenditure on Assets	2,410,000
Operational Revenue	(7,197,700)
Operational Expenditure	24,593,230
Operational Projects Expenditure	420,000

## Service Area: Public infrastructure

### Service: Roads and transport

Roads and other transport infrastructure across the region.

KPI Description	Annual target
Programmed roads maintenance activities completed in accordance with schedule	95 %
Road network customer requests completed within level of service timeframes	92 %
Percentage of capital works completed	95 %
Percentage of operating projects completed	95 %

	Budget 2012/13
Capital Revenue	(7,251,000)
Capital Expenditure on Assets	98,676,000
Operational Revenue	(389,000)
Operational Expenditure	29,820,529
Operational Projects Revenue	(295,000)
Operational Projects Expenditure	2,825,000

### Service: Stormwater infrastructure

Drainage and other stormwater infrastructure across the region.

KPI Description	Annual target
Programmed stormwater maintenance activities completed in accordance with schedule	95 %
Stormwater network customer requests completed within level of service timeframes	92 %
Percentage of capital works completed	95 %
Percentage of operating projects completed	95 %

	Budget 2012/13
Capital Expenditure on Assets	6,151,000
Operational Expenditure	3,582,893
Operational Projects Revenue	(300,000)
Operational Projects Expenditure	1,755,000

## Service: Waterways and coastal facilities

Waterways and coastal facilities across the region.

KPI Description	Annual target
Programmed maritime facilities maintenance activities completed in accordance with schedule	95 %
Customer requests for marine related services completed within level of service timeframes	92 %

	Budget 2012/13
Capital Expenditure on Assets	4,293,000
Operational Revenue	(1,067,062)
Operational Expenditure	2,715,256
Operational Reserves Transfers	(1,524,341)
Operational Projects Revenue	(1,750,000)
Operational Projects Expenditure	3,382,000

## Service Area: Recreation and culture

### Service: Parks

Opportunities for leisure activities through the provision of open space, parks and reserves.

KPI Description	Annual target
Programmed parks maintenance activities (mowing and landscaping) completed in accordance with schedule	95 %
Parks customer requests completed within level of service timeframes	92 %
Programmed parks inspection activities (playgrounds) completed in accordance with schedule	95 %
Percentage of capital works completed	95 %
Percentage of operating projects completed	95 %

	Budget 2012/13
Capital Revenue	(340,000)
Capital Expenditure on Assets	5,530,000
Operational Revenue	(100,000)
Operational Expenditure	25,528,459
Operational Projects Expenditure	1,160,000

### Service: Sport and recreation

Sport and recreation programs, activities and facilities.

KPI Description	Annual target
Participation rate in sport and recreation programs	95 %
Implementation of actions from Sport and Recreation Strategic Plan	80 %
Increase in visitation numbers at swimming pools	10 %
Number of swimming pool risk assessments completed	44
Percentage of capital works completed	95 %
Percentage of operating projects completed	95 %

	Budget 2012/13
Capital Revenue	(1,519,000)
Capital Expenditure on Assets	18,140,000
Operational Revenue	(1,963,074)
Operational Expenditure	7,231,376
Operational Projects Revenue	(286,000)
Operational Projects Expenditure	1,556,179

## Service: Community facilities

Community meeting spaces and other public facilities.

KPI Description	Annual target
Increase usage targets at five major community centres	10 %
Percentage of community leases renewed prior to expiry	33 %
Percentage of capital works completed	95 %
Percentage of operating projects completed	95 %

	Budget 2012/13
Capital Revenue	(4,000,000)
Capital Expenditure on Assets	8,376,000
Operational Revenue	(1,517,500)
Operational Expenditure	2,513,133
Operational Projects Expenditure	20,000

## Service: Libraries

Library services and programs.

KPI Description	Annual target
Planned library programs delivered	90 %
Customer satisfaction with library services and programs	90 %

	Budget 2012/13
Capital Expenditure on Assets	442,000
Operational Revenue	(1,973,144)
Operational Expenditure	9,411,926
Operational Projects Expenditure	309,000

## Service: Cultural services

Cultural venues, art, culture and heritage development activities.

KPI Description	Annual target
Number of Regional Arts Development Fund applications received per year	60
Number of visitors to council's museum network	47000
Number of visitors to council's art gallery network	68000
Attendance at council's cultural sector development programs	480

	Budget 2012/13
Capital Expenditure on Assets	60,000
Operational Revenue	(167,800)
Operational Expenditure	2,122,730
Operational Projects Revenue	(2,000)
Operational Projects Expenditure	239,000

## Service: Events

Corporate events in partnership with the community.

KPI Description	Annual target
Increase in attendance at signature events	10 %
Customer satisfaction with local, regional and signature events	80 %
Total sponsorship funds received per annum	165000 \$

	Budget 2012/13
Operational Revenue	(710,981)
Operational Expenditure	3,081,087

## Service Area: Enabling services

### Service: Infrastructure support

Planning, design and investigation services of council infrastructure.

KPI Description	Annual target
Customer requests addressed within the set response time	92 %
Design program is completed in the financial year prior to construction	95 %
Planning projects are completed in the financial year prior to design	95 %

	Budget 2012/13
Operational Revenue	(100,000)
Operational Expenditure	7,922,992

### Service: Infrastructure delivery

Construction of council infrastructure.

KPI Description	Annual target
Percentage of capital works program completed	95 %

	Budget 2012/13
Operational Expenditure	1,437,398

### Service: Buildings and facilities

Maintenance services for Council buildings and facilities.

KPI Description	Annual target
Programmed buildings and facilities maintenance activities completed in accordance with schedule	95 %
Customer requests addressed within the set response time	92 %

	Budget 2012/13
Capital Expenditure on Assets	1,932,000
Operational Revenue	(54,390)
Operational Expenditure	10,635,537
Operational Projects Expenditure	964,000

## Service: Fleet

Manage maintenance, acquisition and disposal of Councils fleet of vehicles, plant and equipment.

KPI Description	Annual target
Ensure light fleet is maintained in accordance with programmed maintenance service schedules	92 %
Ensure heavy fleet, plant and equipment is maintained in accordance with programmed maintenance service schedules	92 %
Compliance with all Queensland Transport Statutory Regulations	100 %
Ensure small equipment is maintained in accordance with programmed maintenance service schedules	92 %

	Budget 2012/13
Capital Revenue	(2,258,000)
Capital Expenditure on Assets	10,085,000
Operational Revenue	(233,630)
Operational Expenditure	(547,032)
Operational Projects Expenditure	235,000

## Service: Communications

Corporate communication through engagement with the media, corporate publications and other marketing services.

KPI Description	Annual target
Council media releases utilised by media organisations	80 %

	Budget 2012/13
Operational Expenditure	854,589
Operational Projects Revenue	(100,000)
Operational Projects Expenditure	200,000



## Service: Corporate finance

A consolidation of non-serviced based revenues and expenses.

KPI Description	Annual target
Working capital ratio - Current assets are greater than current liabilities	3
Maximise interest revenue on surplus cash invested with QTC and other financial institutions	5 %

	Budget 2012/13
Capital Revenue	(50,869,000)
Contributed Assets	40,227,000
Loan Redemption	15,681,097
Borrowings	(42,484,006)
Capital Reserves Transfers	(11,786,152)
Operational Revenue	(337,880,728)
Operational Expenditure	151,052,441
Operational Reserves Transfers	(624,000)

## Service: Financial services

Accounting and financial operations, corporate policy and performance activities.

KPI Description	Annual target
Amount of outstanding rates at the end of each quarter	3 %
Monthly financial reporting documents to council by the 15th day of the following month	100 %
Corporate performance reports prepared in accordance with corporate timeframes	100 %
Percentage of Long-term Asset Management Plan actions completed	75 %

	Budget 2012/13
Operational Revenue	(2,766,750)
Operational Expenditure	9,194,420
Operational Projects Expenditure	15,000

## Service: Human resources

Human resource management advice, workplace health and safety, and support.

KPI Description	Annual target
Disputes that go to the Commission resolved in council's favour	90 %
Timeframe from 'request to advertise' to employee commencement no longer than 9 weeks	80 %
Actions raised in council safety workgroups closed by following quarter	80 %
Incident investigations finalised within 3 days of the incident occurring	80 %

	Budget 2012/13
Operational Revenue	(37,500)
Operational Expenditure	2,924,976
Operational Projects Expenditure	215,000

## Service: Information management

GIS, corporate project management, online services and systems administration.

KPI Description	Annual target
Internal customer satisfaction with corporate information systems	90 %
Availability of council's website	99 %

	Budget 2012/13
Operational Revenue	(15,000)
Operational Expenditure	3,233,479
Operational Projects Expenditure	60,000

## Service: Information technology

Data processing, communication technology service and support.

KPI Description	Annual target
Availability of corporate information systems during business hours	99 %
Availability of all voice systems during business hours	99 %

	Budget 2012/13
Capital Expenditure on Assets	2,250,000
Operational Expenditure	9,306,583
Operational Projects Expenditure	1,065,000

## Service: Property services

Management of council owned/controlled land and sales and acquisitions.

KPI Description	Annual target
Tenancy rate of leased commercial buildings	90 %
Increase revenue stream from new Telco leases	20 %
No delay to capital works project as a result of property acquisitions	100 %

	Budget 2012/13
Capital Revenue	(10,000,000)
Capital Expenditure on Assets	8,235,000
Operational Revenue	(6,586,478)
Operational Expenditure	1,873,504
Operational Projects Expenditure	100,000

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## Revenue Statement 2012/13

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2012/13 financial year in accordance with the *Local Government (Finance, Plans and Reporting) Regulation 2010*, (Regulation).

### 1. Revenue Statement

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

#### 1.1 GENERAL RATE

The Council makes and levies 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 greater equity by recognising factors such as land use and the level of services to the land.

In accordance with the *Local Government Act 2009*, (Act), section 94(1)(a), and the Regulation, sections 14 and 15:

1. The Council makes and levies differential general rates for the 2012/13 financial year;
2. For that purpose, there are 251 categories; and
3. The categories and the description of the categories are as follows:

#### *Residential Single Unit Dwellings*

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
R1 Residential – Owner occupied	Land which contains a single residential dwelling, not part of a community titles scheme, and used by the property owner or at least one of the property owners as their principal place of residence.	0.4182	\$740	9%
R2 Residential – Non owner occupied	Land which contains a single residential dwelling, not part of a community titles scheme and <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence.	0.5228	\$925	9%

#### *Residential Units*

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
U10 Units 1 – Owner occupied	A single residential building unit which is part of a community titles scheme where: <ol style="list-style-type: none"> <li>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value of the land 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.</li> </ol>	0.4182	\$1,036	9%

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
U20 Units 2 – Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$1,000 per square metre and less than \$1,200 per square metre.	0.4182	\$962	9%
U30 Units 3 – Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$800 per square metre and less than \$1,000 per square metre.	0.4182	\$888	9%
U40 Units 4 – Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$800 per square metre.	0.4182	\$814	9%
U50 Units 5 – Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$100 per square metre and less than \$600 per square metre.	0.4182	\$740	9%
U60 Units 6 – Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is less than \$100 per square metre.	0.4182	\$666	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U1N Units 1 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value of the land 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.</li> </ul>	0.5228	\$1,295	9%
U2N Units 2 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$1,000 per square metre and less than \$1,200 per square metre.</li> </ul>	0.5228	\$1,203	9%
U3N Units 3 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$800 per square metre and less than \$1,000 per square metre.</li> </ul>	0.5228	\$1,110	9%
U4N Units 4 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$800 per square metre.</li> </ul>	0.5228	\$1,018	9%
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> <li>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</li> <li>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$100 per square metre and less than \$600 per square metre.</li> </ul>	0.5228	\$925	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U6N Units 6 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is less than \$100 per square metre.	0.5228	\$833	9%

For determining the differential general rating category **place of residence** means; a place where a person usually or habitually lives and, particularly, a place where the person usually eats and sleeps in the ordinary course of their life.

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

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

For clarity, a person can only have one principal place of residence at any given time.

**Building unit** has the meaning specified under the Act.

#### **Multi Residential Dwellings (Flats)**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category F2 to Category F65	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	0.5228	\$1,850	No cap
F3	where the number of flats on the physical land parcel is equal to 3	0.5228	\$2,775	No cap
F4	where the number of flats on the physical land parcel is equal to 4	0.5228	\$3,700	No cap
F5	where the number of flats on the physical land parcel is equal to 5	0.5228	\$4,625	No cap
F6	where the number of flats on the physical land parcel is equal to 6	0.5228	\$5,550	No cap
F7	where the number of flats on the physical land parcel is equal to 7	0.5228	\$6,475	No cap
F8	where the number of flats on the physical land parcel is equal to 8	0.5228	\$7,400	No cap
F9	where the number of flats on the physical land parcel is equal to 9	0.5228	\$8,325	No cap
F10	where the number of flats on the physical land parcel is equal to 10	0.5228	\$9,250	No cap
F11	where the number of flats on the physical land parcel is equal to 11	0.5228	\$10,175	No cap
F12	where the number of flats on the physical land parcel is equal to 12	0.5228	\$11,100	No cap
F13	where the number of flats on the physical land parcel is equal to 13	0.5228	\$12,025	No cap
F14	where the number of flats on the physical land parcel is equal to 14	0.5228	\$12,950	No cap
F15	where the number of flats on the physical land parcel is equal to 15	0.5228	\$13,875	No cap



<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F16	where the number of flats on the physical land parcel is equal to 16	0.5228	\$14,800	No cap
F17	where the number of flats on the physical land parcel is equal to 17	0.5228	\$15,725	No cap
F18	where the number of flats on the physical land parcel is equal to 18	0.5228	\$16,650	No cap
F19	where the number of flats on the physical land parcel is equal to 19	0.5228	\$17,575	No cap
F20	where the number of flats on the physical land parcel is equal to 20	0.5228	\$18,500	No cap
F21	where the number of flats on the physical land parcel is equal to 21	0.5228	\$19,425	No cap
F22	where the number of flats on the physical land parcel is equal to 22	0.5228	\$20,350	No cap
F23	where the number of flats on the physical land parcel is equal to 23	0.5228	\$21,275	No cap
F24	where the number of flats on the physical land parcel is equal to 24	0.5228	\$22,200	No cap
F25	where the number of flats on the physical land parcel is equal to 25	0.5228	\$23,125	No cap
F26	where the number of flats on the physical land parcel is equal to 26	0.5228	\$24,050	No cap
F27	where the number of flats on the physical land parcel is equal to 27	0.5228	\$24,975	No cap
F28	where the number of flats on the physical land parcel is equal to 28	0.5228	\$25,900	No cap
F29	where the number of flats on the physical land parcel is equal to 29	0.5228	\$26,825	No cap
F30	where the number of flats on the physical land parcel is equal to 30	0.5228	\$27,750	No cap
F31	where the number of flats on the physical land parcel is equal to 31	0.5228	\$28,675	No cap
F32	where the number of flats on the physical land parcel is equal to 32	0.5228	\$29,600	No cap
F33	where the number of flats on the physical land parcel is equal to 33	0.5228	\$30,525	No cap
F34	where the number of flats on the physical land parcel is equal to 34	0.5228	\$31,450	No cap
F35	where the number of flats on the physical land parcel is equal to 35	0.5228	\$32,375	No cap
F36	where the number of flats on the physical land parcel is equal to 36	0.5228	\$33,300	No cap
F37	where the number of flats on the physical land parcel is equal to 37	0.5228	\$34,225	No cap
F38	where the number of flats on the physical land parcel is equal to 38	0.5228	\$35,150	No cap
F39	where the number of flats on the physical land parcel is equal to 39	0.5228	\$36,075	No cap
F40	where the number of flats on the physical land parcel is equal to 40	0.5228	\$37,000	No cap
F41	where the number of flats on the physical land parcel is equal to 41	0.5228	\$37,925	No cap
F42	where the number of flats on the physical land parcel is equal to 42	0.5228	\$38,850	No cap
F43	where the number of flats on the physical land parcel is equal to 43	0.5228	\$39,775	No cap
F44	where the number of flats on the physical land parcel is equal to 44	0.5228	\$40,700	No cap
F45	where the number of flats on the physical land parcel is equal to 45	0.5228	\$41,625	No cap
F46	where the number of flats on the physical land parcel is equal to 46	0.5228	\$42,550	No cap
F47	where the number of flats on the physical land parcel is equal to 47	0.5228	\$43,475	No cap
F48	where the number of flats on the physical land parcel is equal to 48	0.5228	\$44,400	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F49	where the number of flats on the physical land parcel is equal to 49	0.5228	\$45,325	No cap
F50	where the number of flats on the physical land parcel is equal to 50	0.5228	\$46,250	No cap
F51	where the number of flats on the physical land parcel is equal to 51	0.5228	\$47,175	No cap
F52	where the number of flats on the physical land parcel is equal to 52	0.5228	\$48,100	No cap
F53	where the number of flats on the physical land parcel is equal to 53	0.5228	\$49,025	No cap
F54	where the number of flats on the physical land parcel is equal to 54	0.5228	\$49,950	No cap
F55	where the number of flats on the physical land parcel is equal to 55	0.5228	\$50,875	No cap
F56	where the number of flats on the physical land parcel is equal to 56	0.5228	\$51,800	No cap
F57	where the number of flats on the physical land parcel is equal to 57	0.5228	\$52,725	No cap
F58	where the number of flats on the physical land parcel is equal to 58	0.5228	\$53,650	No cap
F59	where the number of flats on the physical land parcel is equal to 59	0.5228	\$54,575	No cap
F60	where the number of flats on the physical land parcel is equal to 60	0.5228	\$55,500	No cap
F61	where the number of flats on the physical land parcel is equal to 61	0.5228	\$56,425	No cap
F62	where the number of flats on the physical land parcel is equal to 62	0.5228	\$57,350	No cap
F63	where the number of flats on the physical land parcel is equal to 63	0.5228	\$58,275	No cap
F64	where the number of flats on the physical land parcel is equal to 64	0.5228	\$59,200	No cap
F65	where the number of flats on the physical land parcel is equal to or greater than 65	0.5228	\$60,125	No cap

Note: In categories F2 to F65, "flats" means land that is subject to one rate assessment and contains more than one residential dwelling.

#### Vacant Land

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
VL1	The rateable value of the land is less than \$1,000,000 and to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.4182	\$740	Please see below
<i>Classes of capping for the VL1 differential general rating category:</i>				
1. Where the land is owned solely by a natural person or persons a cap percentage of 9 percent applies.				
2. Where the land is <b>not</b> owned solely by a natural person or persons, <b>no</b> cap percentage applies.				
VL2	The rateable value of the land is greater than or equal to \$1,000,000 but less than \$5,000,000 and to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.5646	\$999	Please see below
<i>Classes of capping for the VL2 differential general rating category:</i>				
1. Where the land is owned solely by a natural person or persons a cap percentage of 15 percent applies.				
2. Where the land is <b>not</b> owned solely by a natural person or persons, <b>no</b> cap percentage applies.				
VL3	The rateable value of the land is greater than or equal to \$5,000,000 and to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.6273	\$999	No cap

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

**Sporting Clubs and Community Groups**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
SC1	Land to which Council has assigned the Land Use Code Identifier:  48 – Sports Clubs/Facilities 50 – Other Clubs (non business)	0.4182	\$740	9%

**Retirement Villages**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV1	Land which contains a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the <i>Retirement Villages Act 1999</i> .	0.4182	\$666	9%
Category RV2 to Category RV45	Land which contains a retirement village where:  (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme;  and:			
RV2	the retirement village has less than 10 independent living dwellings	0.6273	\$1,575	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6273	\$2,220	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6273	\$4,440	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6273	\$6,660	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6273	\$8,880	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6273	\$11,100	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6273	\$13,320	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6273	\$15,540	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6273	\$17,760	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6273	\$19,980	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6273	\$22,200	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6273	\$24,420	9%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6273	\$26,640	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6273	\$28,860	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6273	\$31,080	9%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6273	\$33,300	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6273	\$35,520	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6273	\$37,740	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6273	\$39,960	9%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6273	\$42,180	9%

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6273	\$44,400	9%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6273	\$46,620	9%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6273	\$48,840	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6273	\$51,060	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6273	\$53,280	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6273	\$55,500	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6273	\$57,720	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6273	\$59,940	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6273	\$62,160	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6273	\$64,380	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6273	\$66,600	9%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6273	\$68,820	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6273	\$71,040	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6273	\$73,260	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6273	\$75,480	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6273	\$77,700	9%
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6273	\$79,920	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6273	\$82,140	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6273	\$84,360	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6273	\$86,580	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6273	\$88,800	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6273	\$91,020	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6273	\$93,240	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6273	\$95,460	9%

Note: In categories RV2 to RV45, 'independent living dwellings' means dwellings (eg. 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>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
Category RH1 to Category RH44	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 10 sites	0.6273	\$1,575	9%
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6273	\$2,220	9%
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6273	\$4,440	9%
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6273	\$6,660	9%
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6273	\$8,880	9%
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6273	\$11,100	9%
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6273	\$13,320	9%
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6273	\$15,540	9%
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6273	\$17,760	9%
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6273	\$19,980	9%
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6273	\$22,200	9%
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6273	\$24,420	9%
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6273	\$26,640	9%
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6273	\$28,860	9%
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6273	\$31,080	9%
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6273	\$33,300	9%
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6273	\$35,520	9%
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6273	\$37,740	9%
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6273	\$39,960	9%
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6273	\$42,180	9%
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6273	\$44,400	9%
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6273	\$46,620	9%
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6273	\$48,840	9%
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6273	\$51,060	9%
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6273	\$53,280	9%
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6273	\$55,500	9%
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6273	\$57,720	9%
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6273	\$59,940	9%
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6273	\$62,160	9%



<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6273	\$64,380	9%
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6273	\$66,600	9%
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6273	\$68,820	9%
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6273	\$71,040	9%
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6273	\$73,260	9%
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6273	\$75,480	9%
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6273	\$77,700	9%
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6273	\$79,920	9%
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6273	\$82,140	9%
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6273	\$84,360	9%
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6273	\$86,580	9%
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6273	\$88,800	9%
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6273	\$91,020	9%
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6273	\$93,240	9%
RH44	the relocatable home park has greater than or equal to 430 sites	0.6273	\$95,460	9%

**Caravan Parks**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
CP1	Land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier:  49 – Caravan Park	0.7319	\$1,295	9%

**Bed and Breakfasts**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
BB1	Land to which Council has assigned the Land Use Code Identifier:  9 – Bed and Breakfast	0.5228	\$925	9%

**Rural Agricultural**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RA1	<p>Land valued by the Department of Natural Resources and Mines (DNRM) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and 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</p>	0.4182	\$999	9%

**Poultry Farms**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
PF1	Land to which Council has assigned the Land Use Code Identifier:  87 – Poultry  and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.	1.1501	\$2,775	No cap
PF2	Land to which Council has assigned the Land Use Code Identifier:  87 – Poultry  and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.	0.9410	\$999	No cap
PF3	Land to which Council has assigned the Land Use Code Identifier:  87 – Poultry  and: with a threshold for farming 1,000 birds or less	0.7319	\$999	No cap

**Light Commercial**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
LC1	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 56 – Showgrounds, Racecourse, Airfields 58 – Educational Including Kindergarten 95 – Reservoir, Dam, Bores 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre	0.7319	\$999	10%



**Marina**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
MA1	Land to which Council has assigned the Land Use Code Identifier:  20 – Marina	0.9410	\$999	30%

**Drive Through Restaurants**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
DTR1	Land to which Council has assigned the Land Use Code Identifier:  17a – Drive Through Restaurants	1.0455	\$1,850	No cap

**Motels**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category M3 to Category M55	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	0.6273	\$999	No cap
M4	where the number of rooms is equal to 4	0.6273	\$1,040	No cap
M5	where the number of rooms is equal to 5	0.6273	\$1,300	No cap
M6	where the number of rooms is equal to 6	0.6273	\$1,560	No cap
M7	where the number of rooms is equal to 7	0.6273	\$1,820	No cap
M8	where the number of rooms is equal to 8	0.6273	\$2,080	No cap
M9	where the number of rooms is equal to 9	0.6273	\$2,340	No cap
M10	where the number of rooms is equal to 10	0.6273	\$2,600	No cap
M11	where the number of rooms is equal to 11	0.6273	\$2,860	No cap
M12	where the number of rooms is equal to 12	0.6273	\$3,120	No cap
M13	where the number of rooms is equal to 13	0.6273	\$3,380	No cap
M14	where the number of rooms is equal to 14	0.6273	\$3,640	No cap
M15	where the number of rooms is equal to 15	0.6273	\$3,900	No cap
M16	where the number of rooms is equal to 16	0.6273	\$4,160	No cap
M17	where the number of rooms is equal to 17	0.6273	\$4,420	No cap
M18	where the number of rooms is equal to 18	0.6273	\$4,680	No cap
M19	where the number of rooms is equal to 19	0.6273	\$4,940	No cap
M20	where the number of rooms is equal to 20	0.6273	\$5,200	No cap
M21	where the number of rooms is equal to 21	0.6273	\$5,460	No cap
M22	where the number of rooms is equal to 22	0.6273	\$5,720	No cap
M23	where the number of rooms is equal to 23	0.6273	\$5,980	No cap
M24	where the number of rooms is equal to 24	0.6273	\$6,240	No cap
M25	where the number of rooms is equal to 25	0.6273	\$6,500	No cap
M26	where the number of rooms is equal to 26	0.6273	\$6,760	No cap
M27	where the number of rooms is equal to 27	0.6273	\$7,020	No cap
M28	where the number of rooms is equal to 28	0.6273	\$7,280	No cap
M29	where the number of rooms is equal to 29	0.6273	\$7,540	No cap
M30	where the number of rooms is equal to 30	0.6273	\$7,800	No cap
M31	where the number of rooms is equal to 31	0.6273	\$8,060	No cap
M32	where the number of rooms is equal to 32	0.6273	\$8,320	No cap
M33	where the number of rooms is equal to 33	0.6273	\$8,580	No cap
M34	where the number of rooms is equal to 34	0.6273	\$8,840	No cap
M35	where the number of rooms is equal to 35	0.6273	\$9,100	No cap
M36	where the number of rooms is equal to 36	0.6273	\$9,360	No cap
M37	where the number of rooms is equal to 37	0.6273	\$9,620	No cap
M38	where the number of rooms is equal to 38	0.6273	\$9,880	No cap
M39	where the number of rooms is equal to 39	0.6273	\$10,140	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M40	where the number of rooms is equal to 40	0.6273	\$10,400	No cap
M41	where the number of rooms is equal to 41	0.6273	\$10,660	No cap
M42	where the number of rooms is equal to 42	0.6273	\$10,920	No cap
M43	where the number of rooms is equal to 43	0.6273	\$11,180	No cap
M44	where the number of rooms is equal to 44	0.6273	\$11,440	No cap
M45	where the number of rooms is equal to 45	0.6273	\$11,700	No cap
M46	where the number of rooms is equal to 46	0.6273	\$11,960	No cap
M47	where the number of rooms is equal to 47	0.6273	\$12,220	No cap
M48	where the number of rooms is equal to 48	0.6273	\$12,480	No cap
M49	where the number of rooms is equal to 49	0.6273	\$12,740	No cap
M50	where the number of rooms is equal to 50	0.6273	\$13,000	No cap
M51	where the number of rooms is equal to 51	0.6273	\$13,260	No cap
M52	where the number of rooms is equal to 52	0.6273	\$13,520	No cap
M53	where the number of rooms is equal to 53	0.6273	\$13,780	No cap
M54	where the number of rooms is equal to 54	0.6273	\$14,040	No cap
M55	where the number of rooms is equal to or greater than 55	0.6273	\$14,300	No cap

**Hotels and Licensed Clubs**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HLC1	Land to which Council has assigned the Land Use Code Identifier: 42 – Hotel/Tavern	1.0455	\$6,727	30%
HLC2	Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has greater than 265 gaming machines.	1.0455	\$8,409	No cap
HLC3	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.	0.7319	\$6,727	20%
HLC4	Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has equal to or less than 100 gaming machines.	0.5646	\$925	15%

**Telco/Transformer Sites**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
T1	Land to which Council has assigned the Land Use Code Identifier: 91 – Telco/Transformer Sites	1.2546	\$1,850	No cap

**Service Stations**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
SS1	Land to which Council has assigned the Land Use Code Identifier:  30 – Service Station; and  (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.	1.2546	\$84,500	No cap
SS2	Land to which Council has assigned the Land Use Code Identifier:  30 – Service Station;  and the property is not identified in SS1.	0.9200	\$1,850	No cap

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

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
S1 Major Regional	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.	1.5264	\$912,300	No cap
S2 Regional	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.	1.3592	\$817,000	No cap
S3 Sub Regional A	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.	1.2546	\$169,000	No cap
S4 Sub Regional B	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.	1.1501	\$84,500	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S5 Local	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.	1.0455	\$7,584	50%
S6 Mega Store Retailer	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)	1.1501	\$84,500	No cap

**Heavy Commercial**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HC1 Heavy Commercial 1	Land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir)  and: The rateable value of the land is greater than \$15,000,000.	1.3592	\$5,606	No cap
HC2 Heavy Commercial 2	Land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir)  and: The property is not identified in HC1.	1.1501	\$1,480	No cap
HC3 Extractive Industries	Land to which Council has assigned the Land Use Code Identifier:  40 – Extractive	1.6728	\$7,400	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land to which Council has assigned the Land Use Code Identifier:  35 – General Industry	1.0455	\$4,353	No cap
HC5 Large Commercial / Industrial	Land to which Council has assigned the Land Use Code Identifier:  36a – Large Industry  and: The building/s on the land have a gross floor area greater than 10,000 square metres.	0.8364	\$4,485	40%

**Land not otherwise categorised**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
O1 Land not otherwise categorised	Land not categorised in any other differential rating category.	0.4182	\$740	9%

## 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.

### 1.2 LIMITATION OF INCREASE IN RATES LEVIED

For the financial year 2012/13, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2011/12 increased by the percentage shown for the category in the above tables, (Capped Percentage).

Where differential general rates were not levied on rateable land for the full 2011/12 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2011/12 financial year increased by the Capped Percentage. *Corresponding annual amount* is the amount worked out in accordance with the Regulation, section 50(3).

Provided that a limit on any increase will not apply to rateable land where:

- 1.2.1 There has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year; or
- 1.2.2 There has been a change in land area during the current or previous financial year unless that change is the result of the Council or a State Government entity acquiring, (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment ; or
- 1.2.3 A discounted valuation under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* has ceased; or
- 1.2.4 There has been a change in the differential rating category during the financial year.

### 1.3 RIGHT OF OBJECTION

The land owner may object to the rating category applied to rateable land in accordance with the Regulation. 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 rate notice.

### 1.4 WASTE MANAGEMENT UTILITY CHARGES

The Council makes and levies 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 collection 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.

In accordance with section 94(1)(b)(ii) of the Act, the Council makes and levies utility charges for supplying waste management services for the 2012/13 financial year as follows:

SERVICE LEVEL	CHARGE
<b>1. Domestic Properties</b>	
120L refuse / 240L recycling	\$219.00
240L refuse / 240L recycling	\$237.00
120L refuse – Additional bin	\$219.00
240L refuse – Additional bin	\$237.00
240L recycling – Additional bin	\$53.00
<b>2. Multi Residential</b>	
120L refuse / 240L recycling	\$219.00
240L refuse / 240L recycling	\$237.00
120L/240L refuse / 240L recycle – Walk out walk back service	\$249.00
240L recycling – Additional (full service)	\$53.00
240L/240L refuse – Common property	\$237.00
<b>3. Multi Residential - Bulk bins</b>	
1m <sup>3</sup> Bulk Bin	\$1,000.00
1,100L Plastic Rear Lift Bin	\$1,270.00
3m <sup>3</sup> Bulk Bin	\$3,000.00
4m <sup>3</sup> Bulk Bin	\$4,000.00
<p>** Properties sharing a bulk bin service will be entitled to the use of bulk bins up to the capacity of 120 litres (0.120 M<sup>3</sup>) for waste and 60 litres (0.060 M<sup>3</sup>) for recycling services for each residential unit sharing the bins.  <b>Example:</b> 20 units each paying for a minimum service of \$219 would be entitled to bulk bins (as defined in the schedule above) to the capacity of 2.4M<sup>3</sup> (20 units x 0.120 M<sup>3</sup>).</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$219), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service.  <b>Example:</b> A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M<sup>3</sup>. As this capacity is above their entitlement under the minimum capacity (2.4M<sup>3</sup> - 20 units x 0.120 M<sup>3</sup>) the additional cost of providing an additional 1.8M<sup>3</sup> (2 x 1,100L Bin @ \$1,270/bin) is shared equally amongst each of the unit holders and will be \$127 (\$2,540 / 20 units).</p>	
<b>4 Commercial/Industrial Properties</b>	
240L refuse / 240L recycling	\$249.00
240L refuse – Additional bin	\$249.00
240L recycling – Additional bin	\$53.00

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 Council will charge a minimum waste management charge to all improved residential land that is within the Council's waste collection area. The designated minimum service is a 120L refuse / 240L recycling service per flat, residential unit or residential lot as the case may be.

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

## 1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the Act, the Council makes and levies special charges for the 2012/13 financial year as follows:

### 1.5.1 Rural Fire Brigade Special Charge

The Council makes and levies 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 overall plan for the supply of the rural fire service is:

- 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
  - Stony 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 2012/13 financial year is \$255,850.
- 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.

### 1.5.2 Rural Recycling and Waste Management Special Charge

The Council makes and levies a special charge to be known as the Rural Recycling and Waste Management Special Charge on rateable land that is used, at least partially, for residential purposes and which is improved land not being liable for a waste management utility charge for recycling and waste disposal. The purpose of this charge is to assist in meeting the costs associated with the availability and management of recycling and waste disposal facilities.



The overall plan for the supply of the rural recycling and waste management service is:

- a) The rateable land to which the special charge applies is all rateable land that is improved 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 2012/13 financial year is \$407,670.
- 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.

The 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 \$107.00 per annum.

### 1.5.3 Commercial Waste Management Special Charge

The Council makes and levies 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 improved land not being liable for a waste management utility charge for waste disposal. The purpose of this charge is to assist in meeting the costs associated with the availability and management of waste disposal facilities.

The overall plan for the supply of the commercial waste management service is:

- a) The rateable land to which the special charge applies is all rateable land used for commercial purposes that is improved 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 2012/13 financial year is \$293,608.
- 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.

The 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 \$107.00 per annum.



#### 1.5.4 North Lakes Enhanced Services Special Charge

The Council makes and levies 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 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 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 is:

- 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 2012/13 financial year is \$876,560.
- 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.

The 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. 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.

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.

The annual amount of the special charge made shall vary as follows:

- Residential properties that are part of a community titles scheme and are within a retirement village registered under the *Retirement Villages Act 1999* – \$10 per annum.
- Residential properties that are part of a community titles scheme and are **not** within a retirement village registered under the *Retirement Villages Act 1999* – \$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.

#### 1.5.5 Newport Canal Maintenance Special Charge

The Council makes and levies 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**").

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.

1. The overall plan for the carrying out of the works is:
  - 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 19 year canal maintenance works program, from base year 2012/13, 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 2012 terms, is \$16,971,881 over a 19 year period from base year 2012/13.
  - 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 19 years from base year 2012/13.
  
2. The 2012/13 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 2012/13:

**Maintenance of the access channel of the canals**

Navigation aids	\$6,500
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**Maintenance of the canals other than the access channel**

Residential canals:

General Maintenance, Approvals and Contract Administration	\$180,765
Spoil Disposal	\$600,000
Beach Replenishment	\$700,000
Water Quality Monitoring	\$6,500

Marina:

General Maintenance, Approvals and Contract Administration	\$26,110
Spoil Disposal	\$900,000
Water Quality Monitoring	\$1,300

<b>MAINTENANCE TOTAL:</b>	<b><u>\$2,421,175</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. The Benefitted Area Map marked "Plan A" identifies the lands to be levied with the special charge for the 2012/13 financial year. The lands to be levied also includes 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. **"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 a 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. **"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, where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals that:
  - a) is used, or has been created to be used, for an end user purpose; and
  - b) has a valuation which values it individually and separately from any other land; and
  - c) is not contained within that part of the identified area shaded blue on "Plan A" (which area is described as "subdivision 1").
  
7. **"balance allotment"** means any land within the area identified as Subdivision 3, 4 and 5 on "Plan A".
 

At 29 June 2012, the balance allotments are the lands contained in Rate Assessment Numbers. 625573, 621820 and 617836.
  
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 annual amount of the special charge made shall vary as follows:
  - Special charge amount No. 1 \$90,288
  - Special charge amount No. 2 \$864 per canal allotment
  - Special charge amount No. 2U \$432 per canal allotment (residential unit)
  - Special charge amount No. 3 \$4,433 - (NCL x \$48), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 4 \$14,876 - (NCL x \$48), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 5 \$28,507 - (NCL x \$48), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  
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 amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying 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 amount No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying 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 amount No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

### 1.5.6 Pacific Harbour Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Pacific Harbour 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 and associated public infrastructure at Pacific Harbour.

The Pacific Harbour Canal Maintenance Special Charge applies to properties in the Pacific Harbour estate with canal frontage. This includes lots in a community titles scheme where the scheme land has canal frontage, and the whole of the Pacific Harbour 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.

1. The overall plan for the carrying out of the works is:
  - 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 50 year canal maintenance works program, from base year 2012/13, 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 canals, including spoil disposal; and
    - (ii) maintenance of public infrastructure associated with the canals; and
    - (iii) carrying out of spot dredging as required.
  - c) The estimated cost of implementing the overall plan, in 2012 terms, is \$51,900,113 over a 50 year period from base year 2012/13.
  - 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 50 years from base year 2012/13.
2. The 2012/13 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 2012/13:

#### Maintenance of the canals

##### Residential canals:

General Maintenance, Approvals and Contract Administration	\$60,388
Water Quality Monitoring	\$46,750
Rock armouring at Banksia Beach	\$100,000

##### Marina:

General Maintenance, Approvals and Contract Administration	\$4,425
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**MAINTENANCE TOTAL: \$211,563**

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 and associated infrastructure. 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 Pacific Harbour Marina which is a single canal-front entity in terms of land use, regardless of its internal titling arrangements or boundaries.
4. The Benefitted Area Map marked "Plan B" identifies the lands to be levied with the special charge for the 2012/13 financial year. The lands to be levied also includes any canal allotment (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 is outside the area delineated on "Plan B".
5. "**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 a 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 B" (which area is described as "**subdivision 1**").

A canal allotment includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.

6. "**balance allotment**" means any land within the area identified as Subdivision 3, 4 and 5 on "Plan B".

At 29 June 2012, the balance allotments are the lands contained in Rate Assessment Numbers 261670, 258491 and 265288.

7. 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.
8. 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.
9. The annual amount of the special charge made shall vary as follows:
  - Special charge amount No. 1 \$38,560
  - Special charge amount No. 2 \$964 per canal allotment
  - Special charge amount No. 3 \$16,147 - (NCL x \$241), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 4 \$1,446 - (NCL x \$241), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 5 \$8,917 - (NCL x \$241), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year

The above annual charges will be levied on a pro rata basis, commencing in quarter 4 of 2012/13.

10. Special charge amount No. 1 must be levied on all land which comprises subdivision 1. Where the land on which Special charge amount No. 1 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.



11. 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).
12. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on "Plan B" and identified as Subdivision 3. Where the land on which Special charge amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
13. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on "Plan B" and identified as Subdivision 4. Where the land on which Special charge amount No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
14. Special charge amount No. 5 must be levied on balance allotments within the area shaded pink on "Plan B" and identified as Subdivision 5. Where the land on which Special charge amount No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

### 1.5.7 Bribie Gardens Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Bribie Gardens 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 and preserving and maintaining the lock and weir at Bribie Gardens.

The Bribie Gardens Canal Maintenance Special Charge applies to properties in the Bribie Gardens estate with canal frontage regardless of whether they are located in front of or behind the lock and weir. To avoid confusion, this includes lots in community titles schemes where the scheme land has canal frontage. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for the carrying out of the works is:
  - 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 50 year canal maintenance works program, from base year 2012/13, 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 canals, including spoil disposal; and
    - (ii) maintenance of public infrastructure associated with the canals; and
    - (iii) maintenance and replacement of the lock and weir; and
    - (iv) carrying out of spot dredging as required.
  - c) The estimated cost of implementing the overall plan, in 2012 terms, is \$11,945,836 over a 50 year period from base year 2012/13.
  - 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 50 years from base year 2012/13.

2. The 2012/13 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 2012/13:

**Maintenance of the canals**

Residential canals:

General Maintenance, Approvals and Contract Administration	\$36,700
Dredging	\$166,500
Water Quality Monitoring	\$2,000

**Maintenance of the Lock and Weir**

Lock Gate Repairs	<u>\$37,000</u>
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**MAINTENANCE TOTAL: \$242,200**

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 and associated infrastructure. 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.
4. The Benefitted Area Map marked "Plan C" identifies the lands to be levied with the special charge for the 2012/13 financial year. The lands to be levied also includes any canal allotment (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 is outside the area delineated on "Plan C".
5. **"canal allotment behind the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- is located on the northern (inland) side of the lock and weir; and
  - abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - is used, or has been created to be used, for an end user purpose; and
  - has a valuation which values it individually and separately from any other land; and
  - is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
6. **"canal allotment in front of the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- is located on the southern (ocean) side of the lock and weir; and
  - abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - is used, or has been created to be used, for an end user purpose; and
  - has a valuation which values it individually and separately from any other land; and
  - is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
7. A canal allotment behind the lock and weir, and a canal allotment in front of the lock and weir includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.
8. 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.

9. The annual amount of the special charge made shall vary as follows:
- Special charge amount No. 1 \$1,810
  - Special charge amount No. 2 \$672 per canal allotment behind the lock and weir
  - Special charge amount No. 3 \$226 per canal allotment in front of the lock and weir

The above annual charges will be levied on a pro rata basis, commencing in quarter 4 of 2012/13.

10. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
11. Special charge amount No. 2 must be levied on each canal allotment behind the lock and weir (including canal allotments behind the lock and weir coming into existence after the date of this resolution which must be levied on a pro rata time basis).
12. Special charge amount No. 3 must be levied on each canal allotment in front of the lock and weir (including canal allotments in front of the lock and weir coming into existence after the date of this resolution which must be levied on a pro rata time basis).

### 1.5.8 Redcliffe Aerodrome Special Charge

The Council makes and levies a special charge to be known as the Redcliffe Aerodrome Special Charge (“special charge”) on the rateable land identified below for the purpose of funding works for the operation, maintenance, repair and upgrading (“works”) of Redcliffe Aerodrome.

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.

1. The overall plan for the carrying out of the works is:
- 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 17 year operational and capital works program for Redcliffe Aerodrome, from base year 2012/13, 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 2012 terms, is \$11,403,903 over a 17 year period from base year 2012/13.
  - 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 17 years from base year 2012/13.
2. The 2012/13 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 2012/13:

#### Aerodrome Operations

Operations cost	\$141,468
<b>Total Operations</b>	<b>\$141,468</b>

#### Aerodrome Capital

No planned capital expenditure	\$0
<b>Total Capital</b>	<b>\$0</b>
<b>AERODROME TOTAL:</b>	<b><u>\$141,468</u></b>



3. 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.
4. The Benefitted Area Map marked "Plan D" identifies the lands to be levied with the special charge for the 2012/13 financial year.
5. 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 2012/13 financial year will be \$3.75 per square metre of rateable land.

## **1.6 SEPARATE CHARGES**

In accordance with section 94(1)(b)(iii) of the Act, the Council makes and levies separate charges for the 2012/13 financial year as follows:

### **1.6.1 Regional Infrastructure Separate Charge**

The Council makes and levies a separate charge on all rateable land to be known as the Regional Infrastructure Separate Charge. Funds raised from the Regional Infrastructure Separate Charge will be expended to enhance and rehabilitate transport and stormwater infrastructure that benefits the entire local government area (key infrastructure).

The Council considers all rateable land should contribute equally to the Regional Infrastructure Separate Charge because the key infrastructure, its enhancement and rehabilitation confers a general benefit on all rateable land.

The amount of the separate charge for the 2012/13 financial year will be \$52.00 per annum.

## **1.7 CONCESSIONS**

For the financial year ending 30 June 2013 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:

### **1.7.1 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.
- 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 rate notice issued by the Council.
- The Maximum Rebate is \$250.00 per annum.

#### **1.7.2 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 rate notice issued by the Council.

#### **1.7.3 Rebate 3: Voluntary Conservation Agreements**

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

#### **1.7.4 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.

#### **1.7.5 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.

#### **1.7.6 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.

**1.8 ISSUE OF RATE NOTICES**

Rates and utility charges for the year ending 30 June 2013 will be levied quarterly.

**1.9 INTEREST ON OVERDUE RATES**

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 immediately after the due date for payment shown on the rate notice.

**1.10 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.

**1.11 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.

**1.12 COMMERCIAL FEES**

Commercial fees are set by the Council for the provision of services which do not fall within the definition of Cost Recovery Fees.

**1.13 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>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>\$1,139,950</b>	<b>\$613,128</b>	<b>\$1,727,128</b>

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# Benefitted Area Maps

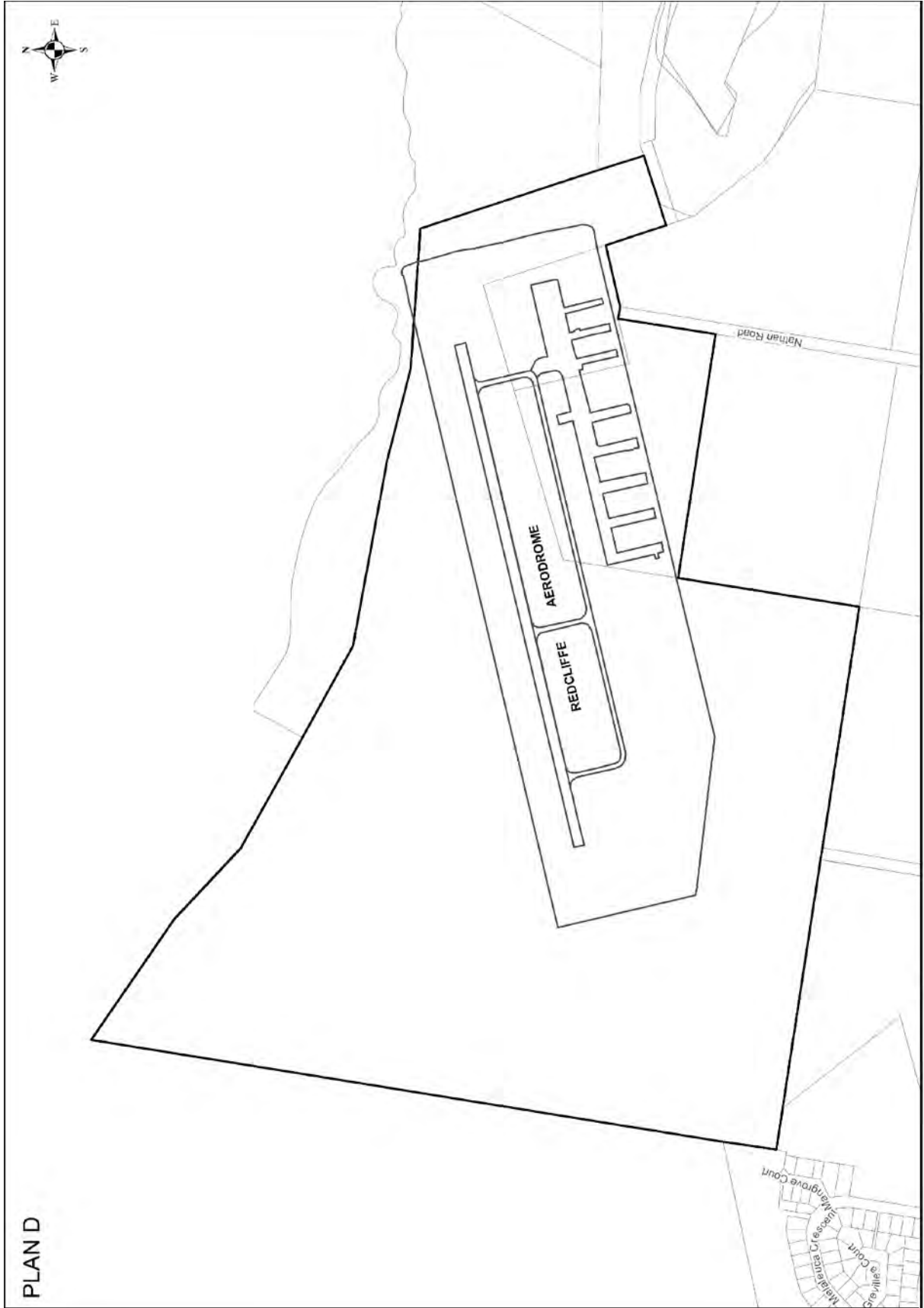














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