Moreton Bay Regional Council

Budget and Operational Plan 2013/2014

Investing in a connected community

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Moreton Bay Regional Council

Budget highlights 2013/2014

The Moreton Bay Region is one of the fastest growing urban areas in Australia.

Over the next 20 years our population is expected to increase by 40 per cent.

With unprecedented growth of this nature, connectivity forms a major focus of this year's budget.

Building the future of our great region requires an investment in the projects that will connect residents, businesses and visitors to the enviable lifestyle on offer in the Moreton Bay Region.

The 2013/14 budget includes a $119 million investment in maintaining and improving local road and transport infrastructure, something we all rely on every day.

This includes $29.7 million for the roads and bridges to better connect local residents to South-East Queensland's public transport network.

With the first train expected in 2016, local residents will benefit from six new train stations at Kallangur, Murrumba Downs, Mango Hill and Mango Hill East, Rothwell and Kippa-Ring as part of the Moreton Bay Rail Link project.

Council's investment in the local government infrastructure that is associated with the new 12 km rail line will help take the pressure of major roads in the region like the Bruce Highway.

The budget also includes $31 million to complete The Corso at North Lakes, a civic and commercial project that is expected to connect people to even more local job opportunities.

Construction is well underway on Stage 1 of the project which includes a library, community centre, coffee shop, young people's space, central landscaped plaza, covered walkway links and office space.

Council continues its investment in new parks, sport and recreational facilities with $54 million in 2013/14 to better connect local residents and families to a healthier and more active lifestyle.

Projects funded in the budget include the new world-class AFL precinct at Burpengary, an upgrade to the Caboolture netball precinct, new rugby fields at the Les Hughes Sports Complex and new picnic facilities at Pine Rivers Park.

Moreton Bay Regional Council has worked hard to adopt a budget that strikes the right balance between investing in the infrastructure our growing region needs every day and keeping rates and charges as low as possible.

This is a budget that maintains its focus on getting the basics right including a local road and transport network, sport and recreation facilities and parks and public spaces that make our region the best place to live, work and play.

Mayor Allan Sutherland
Moreton Bay Regional Council

Key service outcomes

In the 2013/14 financial year Moreton Bay Regional Council will:

- Invest $54 million on parks, sport and recreation facilities. This will include the opening of the new Moreton Bay Central Sports Complex AFL precinct at Burpengary
- Commit to $1.9 million towards disaster management including additional flood monitoring systems, SES depot upgrades, fire burns and additional flood signage at creek crossings
- Spend $119.9 million on maintaining and improving roads and transport infrastructure.

Budget overview

In the 2013/14 financial year Moreton Bay Regional Council will:

- allocate $179.3 million to capital works
- achieve an operating surplus of $6.4 million in 2013/14
- keep council's total debt at the end of 2013/14 to $396.4 million. In relative terms, this equates to a mortgage of $27,000 on a $400,000 house

Key community projects

Key funding for community projects for the 2013/14 financial year will include:

- $31 million towards construction of The Corso, the new modern state-of-the-art library, young people's space, civic and commercial complex in the heart of North Lakes
- $29.7 million towards the construction of the Moreton Bay Rail Link from Petrie to Kippa-Ring
- $5 million to widen and build a cycle lane along Pumicestone Road, Caboolture
- Major $2.1 million upgrade to playing courts, drainage and lighting at the Caboolture Sports Centre Netball Precinct
- $1.8 million improvements to the Beachmere Seawall, Bongaree South Seawall and other shoreline rehabilitation initiatives on Bribie Island
- $650,000 for the reconstruction of Les Hughes Sports Complex Rugby Union fields
- $1.4 million towards construction of a new administration and vet building, car parking improvements and the installation of additional kennels at the Dakabin Animal Shelter
- $1.06 million improvements to Endeavour and Scarborough parks at Scarborough. This will include refurbishment of existing shelter and barbeque areas as well as the installation of new picnic facilities
- $876,000 towards initial scoping and development for the Caboolture Principal Activity Centre (PAC) Masterplan
- $554,000 for upgrades to playing fields, lighting and irrigation systems at South Pine Sporting Complex
- $420,000 towards additional facilities at the Queensland State Equestrian Centre at Caboolture
- $400,000 to upgrade paths, landscaping, car parks and install picnic facilities in Pine Rivers Park
- $100,000 for a new visitor information centre at Woodford.

Rating information for 2013/14

- Average total rates increase for an owner occupied property will be 3.54 per cent or $43.85 per annum ($0.84 per week increase).
- Council's pensioner remission will remain at $250 across the region providing a benefit to approximately 14,800 pensioner owned properties.
- No increase in waste management utility charges.
- No increase in the regional infrastructure separate charge.
- No increase to the canal maintenance special charges for the Bribie Gardens, Pacific Harbour and Newport canal estates.

Your Council

The Moreton Bay Region by division

Allan Sutherland
Mayor

1
Gary Parsons
Councillor

2
Peter Flannery
Councillor

3
Greg Chippendale
Councillor

4
Julie Greer
Councillor

5
James Houghton
Councillor

6
Koliana Winchester
Councillor

7
David Dwyer
Councillor

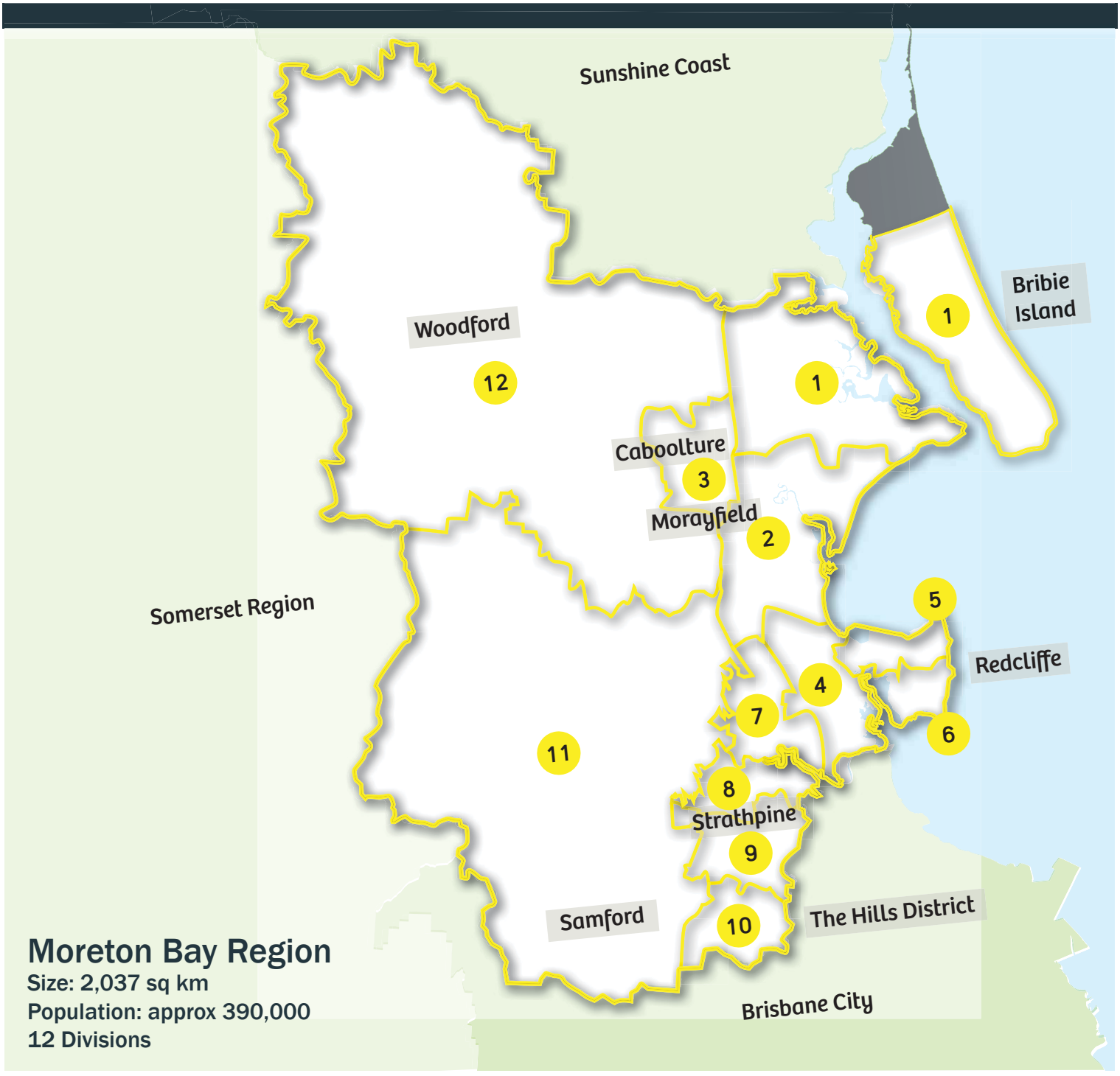
8
Mick Gillam
Councillor

9
Mike Charlton
Deputy Mayor

10
Brian Battersby
Councillor

11
Bob Millar
Councillor

12
Adrian Raedel
Councillor



Moreton Bay Region

Size: 2,037 sq km
Population: approx 390,000
12 Divisions

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Moreton Bay Regional Council
Budget and Operational Plan 2013/14

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Budget 2013/14
Operating and Capital

	General	Waste	Total
Operating Summary			
Operating Revenues			
Rates & Utility Charges	$202,548,185	$35,744,036	$238,292,221
User Fees & Charges	$24,798,463	$3,250,900	$28,049,363
Interest Revenue	$46,101,478	$180,000	$46,281,478
Grants & Subsidies - Recurrent	$21,261,380	$0	$21,261,380
Other Revenues	$24,652,532	$3,422,000	$28,074,532
Share of Profit of Associate - Operating	$29,700,000	$0	$29,700,000
Community Service Obligations	($939,116)	$939,116	$0
Total Operating Revenue	**$348,122,922**	**$43,536,052**	**$391,658,974**
Operating Expenses			
Employee Expenses	$128,335,189	$5,127,296	$133,462,485
Materials and Services	$100,045,774	$21,390,241	$121,436,015
Expensed Capital	$3,000,000	$0	$3,000,000
Operational Projects	$14,142,410	$0	$14,142,410
Finance Costs	$802,607	$286,593	$1,089,200
External Loan Interest Expense	$23,364,854	$0	$23,364,854
Depreciation and Amortisation	$86,714,704	$1,992,800	$88,707,504
Competitive Neutrality Adjustments	($14,739,122)	$14,739,122	$0
Total Operating Expenses	**$341,666,416**	**$43,536,052**	**$385,202,468**
Operating Surplus/(Deficit)	**$6,456,506**	**$0**	**$6,456,506**
Capital Revenues and Expenses			
Infrastructure Cash Contributions	$20,000,000	$0	$20,000,000
Contributed Assets	$40,227,000	$0	$40,227,000
Grants and Subsidies	$17,461,968	$0	$17,461,968
Share of Profit of Associate - Capital	$9,430,000	$0	$9,430,000
Investment Property Revalued	$0	$0	$0
Gain/(loss) on sale of PPE	$0	$0	$0
Total Capital Revenues and Expenses	**$87,118,968**	**$0**	**$87,118,968**
Net Result	**$93,575,474**	**$0**	**$93,575,474**
Appropriations			
Transfer capital revenues to capital account	($67,118,968)	$0	($67,118,968)
Unfunded Depreciation	$0	$0	$0
Transfers (to) reserves	($20,214,108)	$0	($20,214,108)
Transfers from reserves for operating purposes	$5,108,331	$0	$5,108,331
General Revenue used for capital purposes	($11,350,729)	$0	($11,350,729)
Total Appropriations	**($93,575,474)**	**$0**	**($93,575,474)**
Unappropriated Surplus/(Deficit) for the year	$0	$0	$0
Unappropriated Surplus/(Deficit) brought forward	$0	$0	$0
Unappropriated Surplus/(Deficit) carried forward	**$0**	**$0**	**$0**
Capital Funding Sources			
Capital Funding Balance Brought Forward	$0	$0	$0
General Revenue used for Capital Purposes	$11,350,729	$0	$11,350,729
Capital Subsidies received in the year	$17,461,968	$0	$17,461,968
Contributed Assets	$40,227,000	$0	$40,227,000
Loans raised for capital purposes	$31,590,224	$0	$31,590,224
Disposal proceeds of PPE	$2,391,000	$0	$2,391,000
Transfers from Reserves for capital purposes	$45,364,571	$637,200	$46,001,771
Depreciation and Amortisation funded in the year	$86,714,704	$1,992,800	$88,707,504
(Capital funding balance carried forward)	$0	$0	$0
Total Capital Funding Sources	**$235,100,196**	**$2,630,000**	**$237,730,196**
Capital Funding Applications			
Capital Expenditure on new assets	$117,215,069	$2,595,000	$119,810,069
Capital Expenditure on replacement assets	$59,447,409	$35,000	$59,482,409
Total Capital Expenditure	$176,662,478	$2,630,000	$179,292,478
Contributed Assets	$40,227,000	$0	$40,227,000
Loan Redemption	$18,210,718	$0	$18,210,718
Total Capital Funding Applications	**$235,100,196**	**$2,630,000**	**$237,730,196**

Indicative Budgets
Operating and Capital

	2014/15	2015/16
Operating Summary		
Operating Revenues		
Rates & Utility Charges	$246,028,464	$253,858,562
User Fees & Charges	$28,671,050	$29,810,187
Interest Revenue	$45,119,263	$44,313,478
Grants & Subsidies - Recurrent	$15,962,995	$15,845,146
Other Revenues	$28,039,762	$29,869,436
Share of Profit of Associate - Operating	$25,400,000	$23,000,000
Community Service Obligations	$0	$0
Total Operating Revenue	**$389,221,534**	**$396,696,809**
Operating Expenses		
Employee Expenses	$130,717,866	$133,483,992
Materials and Services	$123,023,418	$127,048,746
Expensed Capital	$3,074,700	$3,195,228
Operational Projects	$11,735,502	$8,463,999
Finance Costs	$1,108,466	$1,128,314
External Loan Interest Expense	$23,898,164	$24,283,626
Depreciation and Amortisation	$91,885,243	$95,190,623
Competitive Neutrality Adjustments	$0	$0
Total Operating Expenses	**$385,443,358**	**$392,794,529**
Operating Surplus/(Deficit)	**$3,778,176**	**$3,902,281**
Capital Revenues and Expenses		
Infrastructure Cash Contributions	$20,000,000	$20,000,000
Contributed Assets	$40,227,000	$40,227,000
Grants and Subsidies	$4,382,502	$31,104,502
Share of Profit of Associate - Capital	$9,430,000	$9,430,000
Investment Property Revalued	$0	$0
Gain/(loss) on sale of PPE	$0	$0
Total Capital Revenues and Expenses	**$74,039,502**	**$100,761,502**
Net Result	**$77,817,678**	**$104,663,783**
Appropriations		
Transfer capital revenues to capital account	($54,039,502)	($80,761,502)
Unfunded Depreciation	$0	$0
Transfers (to) reserves	($20,183,222)	($20,000,000)
Transfers from reserves for operating purposes	$6,525,033	$1,262,879
General Revenue used for capital purposes	($10,119,987)	($5,165,160)
Total Appropriations	**($77,817,678)**	**($104,663,783)**
Unappropriated Surplus/(Deficit) for the year	$0	$0
Unappropriated Surplus/(Deficit) brought forward	$0	$0
Unappropriated Surplus/(Deficit) carried forward	**$0**	**$0**
Capital Funding Sources		
Capital Funding Balance Brought Forward	$0	$0
General Revenue used for Capital Purposes	$10,119,987	$5,165,160
Capital Subsidies received in the year	$4,382,502	$31,104,502
Contributed Assets	$40,227,000	$40,227,000
Loans raised for capital purposes	$28,565,156	$31,520,023
Disposal proceeds of PPE	$2,229,000	$2,036,000
Transfers from Reserves for capital purposes	$62,831,733	$42,521,500
Depreciation and Amortisation funded in the year	$91,885,243	$95,190,623
(Capital funding balance carried forward)	$0	$0
Total Capital Funding Sources	**$240,240,621**	**$247,764,808**
Capital Funding Applications		
Capital Expenditure on new assets	$117,592,944	$129,824,678
Capital Expenditure on replacement assets	$61,620,872	$54,380,554
Total Capital Expenditure	$179,213,816	$184,205,232
Contributed Assets	$40,227,000	$40,227,000
Loan Redemption	$20,799,804	$23,332,576
Total Capital Funding Applications	**$240,240,621**	**$247,764,808**

Budget 2013/14
Statement of Income and Expenditure
Long Term Financial Forecast

	30/06/2014 $	30/06/2015 $	30/06/2016 $	30/06/2017 $	30/06/2018 $	30/06/2019 $	30/06/2020 $	30/06/2021 $	30/06/2022 $	30/06/2023 $
Operating Income										
Gross rates and utility charges	241,908,914	249,717,491	257,621,370	273,088,231	285,125,692	293,045,986	301,194,658	314,556,862	325,945,671	335,064,703
Less pensioner remissions	(3,616,693)	(3,689,027)	(3,762,807)	(3,838,064)	(3,914,825)	(3,993,121)	(4,072,984)	(4,154,443)	(4,237,532)	(4,322,283)
Fees and charges	28,049,363	28,671,050	29,810,187	30,989,429	32,177,509	33,408,395	37,209,465	38,631,999	40,069,707	41,517,192
Interest Revenue, grants and other income	125,317,390	114,522,020	113,028,061	111,523,618	107,801,420	109,215,562	108,600,387	107,710,447	107,452,889	108,198,103
Total Operating Income	**391,658,974**	**389,221,534**	**396,696,809**	**411,763,214**	**421,189,796**	**431,676,821**	**442,931,526**	**456,744,865**	**469,230,734**	**480,457,715**
Capital Income										
Infrastructure cash contributions	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Capital grants and subsidies	17,461,968	4,382,502	31,104,502	21,604,502	3,979,502	3,060,054	0	0	0	0
Other capital income	49,657,000	49,657,000	49,657,000	49,657,000	49,657,000	49,657,000	49,657,000	49,657,000	49,657,000	49,657,000
Total Capital Income	**87,118,968**	**74,039,502**	**100,761,502**	**91,261,502**	**73,636,502**	**72,717,054**	**69,657,000**	**69,657,000**	**69,657,000**	**69,657,000**
Total Income	**478,777,942**	**463,261,036**	**497,458,311**	**503,024,716**	**494,826,298**	**504,393,875**	**512,588,526**	**526,401,865**	**538,887,734**	**550,114,715**
Operating Expenses										
Salaries, materials and service expenses	273,130,110	269,659,951	273,320,280	281,564,702	289,373,832	301,978,212	308,850,234	316,324,520	326,480,477	335,351,775
Depreciation and amortisation	88,707,504	91,885,243	95,190,623	97,620,515	100,255,124	102,623,704	106,251,331	108,723,422	111,859,742	114,090,543
External Loan Interest Expense	23,364,855	23,898,164	24,283,626	24,683,401	24,587,956	26,052,260	26,532,922	27,427,528	27,679,256	27,520,193
Total Operating Expenses	**385,202,469**	**385,443,358**	**392,794,529**	**403,868,618**	**414,216,912**	**430,654,176**	**441,634,488**	**452,475,470**	**466,019,475**	**476,962,511**
Net Result	**93,575,473**	**77,817,678**	**104,663,783**	**99,156,098**	**80,609,386**	**73,739,699**	**70,954,039**	**73,926,395**	**72,868,260**	**73,152,204**
Capital Expenses										
Expenditure on assets	179,292,478	179,213,816	184,205,232	145,195,749	155,494,997	138,412,526	144,738,290	138,980,292	138,857,857	126,738,949
Contributed assets	40,227,000	40,227,000	40,227,000	40,227,000	40,227,000	40,227,000	40,227,000	40,227,000	40,227,000	40,227,000
Loan redemption	18,210,718	20,799,804	23,332,576	24,404,672	25,417,266	28,999,419	32,248,465	36,320,692	40,310,259	41,849,270
Total Capital Expenditure	**237,730,196**	**240,240,621**	**247,764,808**	**209,827,421**	**221,139,263**	**207,638,945**	**217,213,755**	**215,527,984**	**219,395,116**	**208,815,219**

Budget 2013/14
Statement of Financial Position
Long Term Financial Forecast

	30/06/2014 $	30/06/2015 $	30/06/2016 $	30/06/2017 $	30/06/2018 $	30/06/2019 $	30/06/2020 $	30/06/2021 $	30/06/2022 $	30/06/2023 $
Assets										
Current Assets										
Cash and cash equivalents	120,508,666	74,796,565	54,606,881	54,260,669	53,329,803	49,671,093	48,074,064	46,532,258	45,158,172	43,270,861
Trade and other receivables	71,562,900	72,195,710	73,573,767	76,517,888	78,482,367	80,691,482	82,650,420	85,316,873	87,760,678	89,892,480
Inventories	2,731,301	2,696,600	2,733,203	2,815,647	2,893,738	3,019,782	3,088,502	3,163,245	3,264,805	3,353,518
Total Current Assets	**194,802,868**	**149,688,875**	**130,913,851**	**133,594,204**	**134,705,908**	**133,382,357**	**133,812,986**	**135,012,377**	**136,183,655**	**136,516,859**
Non-Current Assets										
Trade and other receivables	679,731,262	675,333,785	670,630,197	669,403,996	669,403,996	669,403,996	669,403,996	669,403,996	669,403,996	669,403,996
Investments	924,974,019	934,404,019	943,834,019	953,264,019	962,694,019	972,124,019	981,554,019	990,984,019	1,000,414,019	1,009,844,019
Property, plant and equipment	4,078,055,019	4,203,381,592	4,330,587,201	4,416,160,435	4,509,591,308	4,583,378,130	4,660,056,088	4,728,310,958	4,793,500,073	4,844,146,479
Total Non-Current Assets	**5,682,760,300**	**5,813,119,396**	**5,945,051,416**	**6,038,828,450**	**6,141,689,323**	**6,224,906,144**	**6,311,014,103**	**6,388,698,973**	**6,463,318,087**	**6,523,394,494**
Total Assets	**5,877,563,167**	**5,962,808,271**	**6,075,965,268**	**6,172,422,654**	**6,276,395,231**	**6,358,288,502**	**6,444,827,089**	**6,523,711,349**	**6,599,501,743**	**6,659,911,353**
Liabilities										
Current Liabilities										
Trade and other payables	21,428,458	21,317,142	21,395,716	22,358,510	23,130,143	24,648,491	25,189,504	25,973,599	27,070,315	27,981,490
Borrowings	20,799,804	23,332,576	24,404,672	25,417,266	28,999,419	32,248,465	36,320,692	40,310,259	41,849,270	42,857,891
Provisions	10,965,616	10,723,531	10,934,785	11,143,359	11,368,676	11,593,497	11,812,999	12,061,874	12,305,719	12,549,174
Other	515,828	531,303	547,242	563,659	580,569	597,986	615,925	634,403	653,435	673,038
Total Current Liabilities	**53,709,706**	**55,904,552**	**57,282,414**	**59,482,794**	**64,078,807**	**69,088,439**	**73,939,121**	**78,980,135**	**81,878,739**	**84,061,593**
Non-Current Liabilities										
Trade and other payables	1,113,119	1,113,119	1,113,119	1,113,119	1,113,119	1,113,119	1,113,119	1,113,119	1,113,119	1,113,119
Borrowings	376,066,584	381,299,163	388,414,514	383,515,423	402,282,601	405,426,541	416,160,408	416,077,259	416,100,789	401,175,340
Provisions	26,593,018	26,593,018	26,593,018	26,593,018	26,593,018	26,593,018	26,593,018	26,593,018	26,593,018	26,593,018
Total Non-Current Liabilities	**403,772,720**	**409,005,300**	**416,120,651**	**411,221,560**	**429,988,738**	**433,132,678**	**443,866,545**	**443,783,395**	**443,806,926**	**428,881,477**
Total Liabilities	**457,482,426**	**464,909,852**	**473,403,066**	**470,704,354**	**494,067,545**	**502,221,117**	**517,805,665**	**522,763,531**	**525,685,664**	**512,943,070**
NET COMMUNITY ASSETS	**5,420,080,741**	**5,497,898,420**	**5,602,562,202**	**5,701,718,300**	**5,782,327,686**	**5,856,067,385**	**5,927,021,424**	**6,000,947,818**	**6,073,816,078**	**6,146,968,282**
Community Equity										
Retained surplus	4,535,573,153	4,662,564,375	4,791,012,536	4,889,902,267	4,970,413,810	5,047,237,646	5,118,539,511	5,192,317,963	5,265,374,537	5,339,367,771
Asset revaluation surplus	736,350,725	736,350,725	736,350,725	736,350,725	736,350,725	736,350,725	736,350,725	736,350,725	736,350,725	736,350,725
Reserves	148,156,864	98,983,320	75,198,941	75,465,308	75,563,151	72,479,014	72,131,188	72,279,131	72,090,817	71,249,787
TOTAL COMMUNITY EQUITY	**5,420,080,741**	**5,497,898,420**	**5,602,562,202**	**5,701,718,300**	**5,782,327,686**	**5,856,067,385**	**5,927,021,424**	**6,000,947,818**	**6,073,816,078**	**6,146,968,282**

Budget 2013/14
Statement of Cash Flows

	30/06/2014 $	30/06/2015 $	30/06/2016 $
Cash Flows from Operating Activities			
Receipts from customers	421,494,931	407,558,655	442,615,001
Payment to suppliers and employees	(275,567,651)	(269,789,668)	(273,234,132)
Interest received	6,761,478	5,239,063	3,991,270
External loan interest expense	(23,364,855)	(23,898,164)	(24,283,626)
Cash inflow (outflow) from operating activities	**129,323,903**	**119,109,887**	**149,088,513**
Cash Flows from Investing Activities			
Payments for property, plant and equipment	(219,519,478)	(219,440,816)	(224,432,232)
Grants and contributions received	40,227,000	40,227,000	40,227,000
Proceeds from the sale of assets	2,391,000	2,229,000	2,036,000
Net Movements in loans and advances	4,111,287	4,397,477	4,703,588
Cash inflow (outflow) from investing activities	**(172,790,191)**	**(172,587,339)**	**(177,465,644)**
Cash Flows from Financing Activities			
Proceeds from borrowings	31,590,224	28,565,156	31,520,023
Repayment of borrowings	(18,210,718)	(20,799,804)	(23,332,576)
Cash inflow (outflow) from financing activities	**13,379,506**	**7,765,352**	**8,187,447**
Net (decrease) / increase in cash held	**(30,086,782)**	**(45,712,101)**	**(20,189,684)**
Cash at beginning of the financial year	150,595,448	120,508,666	74,796,565
Cash at the end of the financial year	**120,508,666**	**74,796,565**	**54,606,881**

Budget 2013/14
Statement of Changes in Equity

	30/06/2014 $	30/06/2015 $	30/06/2016 $
Retained Surplus			
Opening balance	4,411,101,686	4,535,573,153	4,662,564,375
Net operating surplus	93,575,473	77,817,678	104,663,783
Transfer to reserves	(20,214,108)	(20,183,222)	(20,000,000)
Transfer from reserves	51,110,102	69,356,766	43,784,379
Closing Balance	**4,535,573,153**	**4,662,564,375**	**4,791,012,536**
Asset Revaluation Surplus			
Opening balance	736,350,725	736,350,725	736,350,725
Increase in asset revaluation surplus	0	0	0
Closing Balance	**736,350,725**	**736,350,725**	**736,350,725**
Other Reserves			
Opening balance	179,052,858	148,156,864	98,983,320
Transfer to reserves	20,214,108	20,183,222	20,000,000
Transfer from reserves	(51,110,102)	(69,356,766)	(43,784,379)
Closing Balance	**148,156,864**	**98,983,320**	**75,198,941**
Total Community Equity	**5,420,080,741**	**5,497,898,420**	**5,602,562,202**

Budget 2013/14
Measures of Financial Sustainability

In accordance with s169 of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

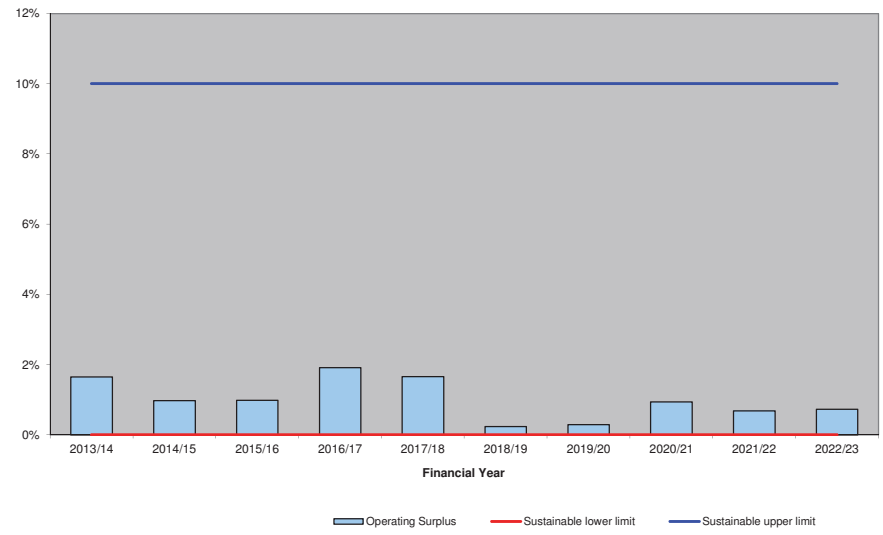
The Department of Local Government and Planning state the definition of sustainable Local Government in Queensland as being a, 'local government that is able to maintain its financial capital and infrastructure capital over the long term'.

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 three 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 and Planning.

Operating Surplus Ratio



INDICATOR

Operating Surplus Ratio

DESCRIPTION

Demonstrates the extent to which operating revenues cover operation expenses only or are available for capital purposes.

MEASURE

Numerator - Net Operating Surplus/(Deficit)

Denominator - Operating Revenue

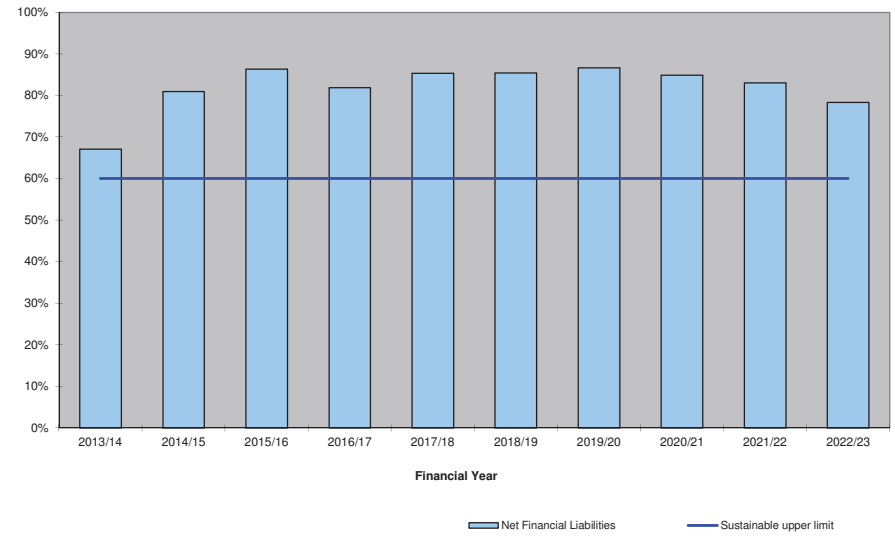
TARGET

Between 0% and 10%

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 assists 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 Liabilities Ratio



INDICATOR

Net Financial Liabilities 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

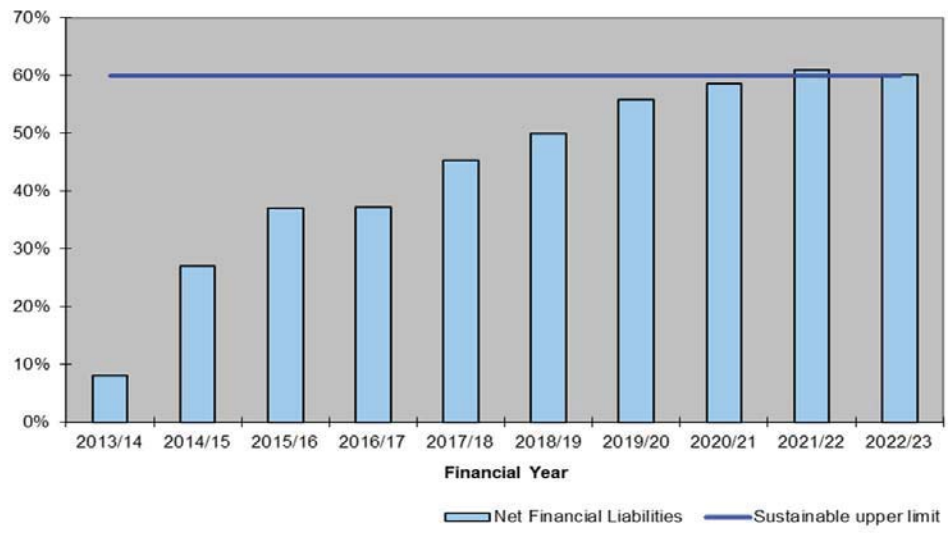
TARGET

Not greater than 60%

Commentary

This ratio indicates Council exceeds the desired target range from 2013/14 onwards and reflects a high reliance on its operating revenues to meet financial liabilities. 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 is fairly stable and begins to decline from 2020/21) there is no undue pressure on Council in the long term in meeting its financial liabilities as they fall due. The reason for the target range being exceeded is due to the water debt held by Council that was not transferred to Unitywater. When water related revenues and debt are excluded from the ratio calculation an alternate graphed ratio is shown on the following page.

Net Financial Liabilities Ratio (excludes water related debt)



INDICATOR
Net Financial Asset / Liability Ratio

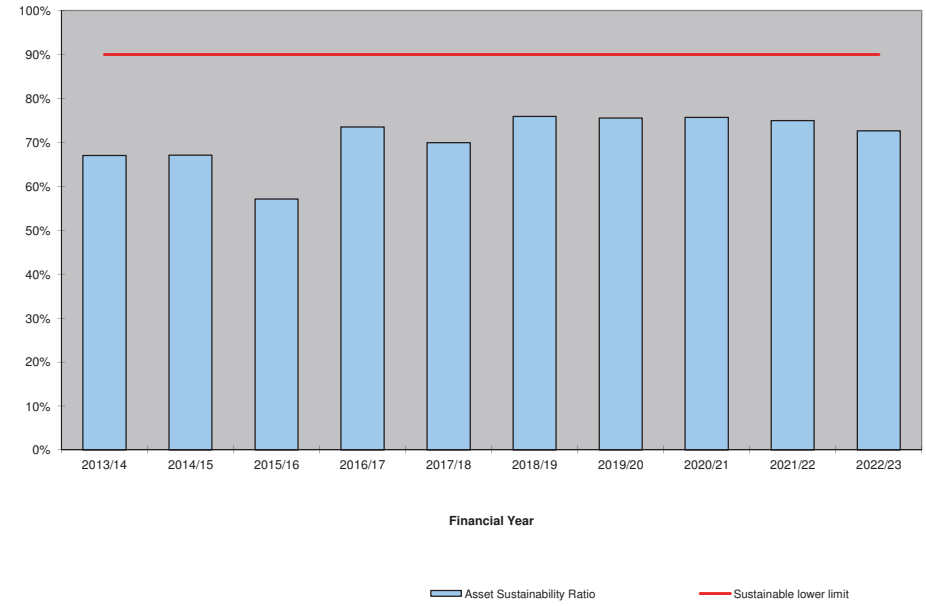
DESCRIPTION
Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.

MEASURE
Numerator - Total Liabilities less Current Assets

Denominator - Operating Revenue

TARGET
Not greater than 60%

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. As the ten year forecast indicates Council's ratio is below the target of 90%.

Additional Legislative Disclosures

In accordance with s169 of the Local Government Regulation 2012, 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 (2013/14) compared with the rates and utlity charges levied in the previous budget (2012/13). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2012/13	Adopted Budget 2013/14	% Change from 2012/13 to 2013/14
Gross Rates and Utility Charges	229,608,733	241,908,914	5.36%

One point of note is that the percentage change is a combined revenue increase from all types of differential general rating categories, special charges and waste utility charges as defined in the Council's revenue statement (included in this budget) with a further allowance made for growth. Council has in total 252 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.

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 - Overall satisfaction level on the delivery of quality business events and workshops	85 %
Business Engagement - Number of existing regional businesses engaged	150
Publications - Number of investment attraction publications and media developed	6
Partnership Working - Number of meeting/programs working with State, Federal and other partners	8
Workforce Development - Number of meeting/programs liaising and supporting workforce development partners	6

	Budget 2013/14
Operational Revenue	(45,000)
Operational Expenditure	523,756
Operational Projects Revenue	(140,000)
Operational Projects Expenditure	322,500

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 2013/14
Capital Expenditure on Assets	435,000
Operational Revenue	(2,684,326)
Operational Expenditure	1,518,387
Operational Projects Expenditure	15,000

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 2013/14
Operational Revenue	(1,000)
Operational Expenditure	2,983,072
Operational Projects Expenditure	2,033,000

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 %

	Budget 2013/14
Capital Expenditure on Assets	190,000
Operational Expenditure	224,806
Operational Projects Expenditure	30,000

Service: Disaster management

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

KPI Description	Annual target
Hours of disaster management training undertaken	1,000
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 2013/14
Capital Revenue	(174,000)
Capital Expenditure on Assets	625,000
Operational Revenue	(25,810)
Operational Expenditure	1,026,697
Operational Projects Expenditure	240,000

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	1,600
Attendance at the Caboolture Hub in the learning and business centre	24,000
Number of learning and business centre programs developed and delivered	60
Overall customer satisfaction level with learning and business centre activities	85 %

	Budget 2013/14
Operational Revenue	(52,849)
Operational Expenditure	2,844,165
Operational Projects Expenditure	80,000

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 billed	100 %
Birralee Child Care Centre - Percentage of available places filled	95 %

	Budget 2013/14
Operational Revenue	(7,106,462)
Operational Expenditure	6,948,248
Operational Reserves Transfers	121,571
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 2013/14
Operational Revenue	(6,000)
Operational Expenditure	4,581,287
Operational Projects Expenditure	13,000

Service: Customer services

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

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

	Budget 2013/14
Operational Expenditure	5,879,812

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 2013/14
Operational Expenditure	2,059,444

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 Code Assessable decided within 20 business days	75 %
Development (MCU/RAL) Applications Impact Assessable decided within 20 business days	65 %
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 2013/14
Operational Revenue	(6,700,000)
Operational Expenditure	6,413,797

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 2013/14
Operational Revenue	(4,418,000)
Operational Expenditure	4,017,457

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 equivalent days of random patrols undertaken in designated areas (3 per week)	156
Pest Management - Customer requests responded to within 3 business days	95 %

	Budget 2013/14
Operational Revenue	(3,776,000)
Operational Expenditure	1,187,500

Service: Public health services

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

KPI Description	Annual target
Immunisation - Vaccination program rates exceed the State program average rates 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 2013/14
Capital Expenditure on Assets	10,000
Operational Revenue	(2,165,200)
Operational Expenditure	6,473,602

Service Area: Environmental services

Service: Environmental initiatives

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

KPI Description	Annual target
Number of residents (including children) reached through planned environmental activities annually	18,000
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 2013/14
Capital Expenditure on Assets	23,000
Operational Revenue	(26,200)
Operational Expenditure	4,414,061
Operational Projects Expenditure	217,200

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 bins that is recycled	22 %
Total tonnage of waste collected at waste facilities from residential and commercial premises (excluding kerbside bins collection) that is recycled	45 %

	Budget 2013/14
Capital Expenditure on Assets	2,630,000
Capital Reserves Transfers	(637,200)
Operational Revenue	(42,596,936)
Operational Expenditure	43,893,385

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	93 %

	Budget 2013/14
Capital Revenue	(3,757,968)
Capital Expenditure on Assets	89,002,314
Operational Revenue	(13,500)
Operational Expenditure	29,143,778
Operational Projects Revenue	(15,000)
Operational Projects Expenditure	1,739,000

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	93 %

	Budget 2013/14
Capital Revenue	(3,000,000)
Capital Expenditure on Assets	8,478,000
Operational Expenditure	4,152,555

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	93 %

	Budget 2013/14
Capital Revenue	(2,100,000)
Capital Expenditure on Assets	6,886,000
Operational Revenue	(1,762,898)
Operational Expenditure	6,718,667
Operational Reserves Transfers	(4,796,496)
Operational Projects Revenue	(2,150,000)
Operational Projects Expenditure	5,005,000

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	93 %
Programmed parks inspection activities (playgrounds) completed in accordance with schedule	95 %

	Budget 2013/14
Capital Expenditure on Assets	5,915,700
Operational Revenue	(430,500)
Operational Expenditure	29,827,040
Operational Projects Expenditure	450,000

Service: Sport and recreation

Sport and recreation programs, activities and facilities.

KPI Description	Annual target
Participation rate in council 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 scheduled swimming pool risk assessments	44
Mitigation of `high' and `moderate' risks identified in the swimming pool risk assessments	95 %

	Budget 2013/14
Capital Expenditure on Assets	7,979,047
Operational Revenue	(2,219,998)
Operational Expenditure	8,082,774
Operational Projects Revenue	(598,185)
Operational Projects Expenditure	1,851,412

Service: Community facilities

Community meeting spaces and other public facilities.

KPI Description	Annual target
Increase usage targets at four major community centres	10 %

	Budget 2013/14
Capital Revenue	(60,000)
Capital Expenditure on Assets	2,244,000
Operational Revenue	(1,226,650)
Operational Expenditure	2,301,230
Operational Projects Expenditure	207,298

Service: Libraries

Library services and programs.

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

	Budget 2013/14
Capital Revenue	(6,368,000)
Capital Expenditure on Assets	31,355,000
Operational Revenue	(2,118,750)
Operational Expenditure	10,429,765
Operational Projects Expenditure	50,000

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	47,000
Number of visitors to council's art gallery network	68,000
Attendance at council's cultural sector development programs	480

	Budget 2013/14
Capital Expenditure on Assets	820,000
Operational Revenue	(145,200)
Operational Expenditure	2,317,760
Operational Projects Expenditure	54,000

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	165,000

	Budget 2013/14
Operational Revenue	(416,350)
Operational Expenditure	2,839,872

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	93 %
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 2013/14
Operational Revenue	(11,000)
Operational Expenditure	8,906,601

Service: Infrastructure delivery

Construction of council infrastructure.

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

	Budget 2013/14
Operational Expenditure	1,568,833

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	93 %

	Budget 2013/14
Capital Revenue	(2,002,000)
Capital Expenditure on Assets	5,041,500
Operational Revenue	(54,000)
Operational Expenditure	10,545,044
Operational Projects Revenue	(110,000)
Operational Projects Expenditure	377,000

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	95 %
Ensure heavy fleet, plant and equipment is maintained in accordance with programmed maintenance service schedules	95 %
Compliance with all Queensland Transport Statutory Regulations	100 %
Ensure small equipment is maintained in accordance with programmed maintenance service schedules	95 %

	Budget 2013/14
Capital Revenue	(2,391,000)
Capital Expenditure on Assets	8,135,000
Operational Revenue	(275,000)
Operational Expenditure	(481,298)

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 2013/14
Operational Expenditure	805,509
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
Liquidity - Target working capital ratio to be greater than 3	3
Maximise interest revenue on surplus cash invested with QTC and other financial institutions	5 %
Liquidity - Target cash expenses cover to be greater than 6 months	6
Fiscal Flexibility - Target interest cover to be greater than 6 months	6

	Budget 2013/14
Capital Revenue	(57,836,000)
Contributed Assets	40,227,000
Loan Redemption	18,210,718
Borrowings	(31,590,224)
Capital Reserves Transfers	(25,364,571)
Operational Revenue	(309,786,765)
Operational Expenditure	129,455,682
Operational Reserves Transfers	(219,298)

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	2.9 %
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 %

	Budget 2013/14
Operational Revenue	(3,275,000)
Operational Expenditure	9,161,582

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 'job card request' to employee commencement no longer than 9 weeks	80 %

	Budget 2013/14
Operational Revenue	(115,000)
Operational Expenditure	2,676,850
Operational Projects Expenditure	10,000

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 2013/14
Operational Revenue	(10,000)
Operational Expenditure	2,996,017
Operational Projects Expenditure	280,000

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 2013/14
Capital Expenditure on Assets	1,522,917
Operational Expenditure	9,976,813
Operational Projects Expenditure	703,000

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 2013/14
Capital Expenditure on Assets	8,000,000
Operational Revenue	(6,476,395)
Operational Expenditure	2,192,974
Operational Projects Expenditure	230,000

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Revenue policy 2013/14

Head of Power

Local Government Act 2009, (Act)
Local Government Regulation 2012, (Regulation)

Objective

Under the Act, (section 104) and the Regulation, (section 193) the Council must prepare a Revenue Policy each financial year that complies with the Regulation. The purpose of this policy is to identify the principles to be applied by Council in the 2013/14 financial year for:

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

Definitions/Application

This Revenue Policy applies for the 2013/14 Financial Year.

Policy Statement

1. Making of Rates and Charges

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

- Transparency – openness in the processes involved in the making of rates and charges
- Accountability – making decisions and acknowledging the effects of those decisions
- Simplicity – a rating regime that is simple and cost efficient to administer
- Equity – the consistent levying of rates and charges across the region
- Flexibility – responding where possible to unforseen changes in the local economy
- Fiscal responsibility – levying an amount sufficient to allow the Council to meet its budgetary responsibilities

2. Limitation on Increase in General Rates

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

3. General Rates

In the 2013/14 financial year Council will apply a differential general rating approach for the levying of general rates. Differential general rates will be levied on all rateable land in the Council's local government area. This differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single rate in the dollar. Within all differential rating categories, a minimum general rate will be applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. When determining differential rating outcomes, Council may have regard to:

- the level of services available to the land and the cost of making those services available
- the level of utilisation of services by the land in particular the consumption of council resources, services and infrastructure

4. Special Rates and Charges & Separate Rates and Charges

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

5. Utility Rates and Charges

Waste Management
In the 2013/14 financial year Council will apply a regional approach to the levying of waste management charges generally based on the principle of user pays.

These charges reflect the full cost recovery of providing a kerbside collection service, availability of refuse stations and development of waste management strategies for the protection of the environment.

6. Levying of Rates and Charges

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

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

7. Concessions for rates and charges

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

- Equity – acknowledging the different levels of capacity to pay
- Accountability – making decisions and acknowledging the effects of those decisions
- Transparency – making clear the availability of concessions and eligibility requirements
- Flexibility – responding where possible to unforseen changes in the local economy
- Fairness – taking into consideration the circumstances that lead up to the application for a concession
- Sustainability – long term planning to ensure the financial sustainability of concessions

The Council intends to exercise its power under section 56 of the Act to partly remit rates and utility charges for the purpose of recognising the particular financial and related circumstances of qualifying pensioners within the region.

8. Recovery of unpaid rates and charges

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

- Responsibility – making clear the obligations of ratepayers to pay rates
- Transparency – making clear the consequences of failing to pay rates
- Accountability – ensuring due legal processes are applied to all ratepayers in the recovery process
- Capacity to pay – negotiating arrangements for payment where appropriate
- Equity – applying the same treatment for ratepayers with the same circumstances
- Flexibility – responding where possible to unforseen changes in the local economy
- Cost – making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective

9. Calculation of Cost-recovery fees

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

10. Physical and Social Infrastructure Costs

In setting charges for new development, Council's objective is to apportion the establishment cost of Trunk Infrastructure over all benefiting development (existing and future) commensurate with the demand or load that existing and future development will place on existing and planned infrastructure while ensuring a reasonable and equitable distribution of the costs between Council and developers of land. However, due to amendments by the State Government to the Sustainability Planning Act, Council is only able to levy a Standard maximum Infrastructure Charge for the 2013/14 financial year.

Review Triggers

This Policy is reviewed annually in accordance with the Act.

Responsibility

This Policy is to be:

(1) implemented by the Chief Executive Officer; and
(2) reviewed and amended in accordance with the "Review Triggers" by the Chief Executive Officer

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Revenue Statement 2013/14

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2013/14 financial year in accordance with the *Local Government Regulation 2012*, (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, section 81 :

1. The Council makes and levies differential general rates for the 2013/14 financial year;
2. For that purpose, there are 252 categories; and
3. The categories and the description of the categories are as follows:

Residential Single Unit Dwellings

Category	*Description*	*Rate in the Dollar*	*Minimum General Rate*	*Capped Percentage*
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.	0.4377	$792	9%
R2 Residential – Non owner occupied	Land which contains a single residential dwelling, not part of a community titles scheme and **not** used by the property owner or at least one of the property owners as their principal place of residence.	0.5471	$990	9%

Residential Units

Category	*Description*	*Rate in the Dollar*	*Minimum General Rate*	*Capped Percentage*
U1O Units 1 – 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 equal to or greater than $1,000 per square metre.	0.4377	$1,109	9%
U2O 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 $800 per square metre and less than $1,000 per square metre.	0.4377	$1,030	9%

Category	*Description*	*Rate in the Dollar*	*Minimum General Rate*	*Capped Percentage*
U3O 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 $650 per square metre and less than $800 per square metre.	0.4377	$950	9%
U4O 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 $550 per square metre and less than $650 per square metre.	0.4377	$871	9%
U5O 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 $90 per square metre and less than $550 per square metre.	0.4377	$792	9%
U6O 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 $90 per square metre.	0.4377	$713	9%
U1N Units 1 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is **not** 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 equal to or greater than $1,000 per square metre.	0.5471	$1,386	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U2N Units 2 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is **not** 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.	0.5471	$1,287	9%
U3N Units 3 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is **not** 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 $650 per square metre and less than $800 per square metre.	0.5471	$1,188	9%
U4N Units 4 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is **not** 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 $550 per square metre and less than $650 per square metre.	0.5471	$1,089	9%
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is **not** 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 $90 per square metre and less than $550 per square metre.	0.5471	$990	9%
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 **not** 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 $90 per square metre.	0.5471	$891	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	0.5471	$1,980	No cap
F3	where the number of flats on the physical land parcel is equal to 3	0.5471	$2,970	No cap
F4	where the number of flats on the physical land parcel is equal to 4	0.5471	$3,960	No cap
F5	where the number of flats on the physical land parcel is equal to 5	0.5471	$4,950	No cap
F6	where the number of flats on the physical land parcel is equal to 6	0.5471	$5,940	No cap
F7	where the number of flats on the physical land parcel is equal to 7	0.5471	$6,930	No cap
F8	where the number of flats on the physical land parcel is equal to 8	0.5471	$7,920	No cap
F9	where the number of flats on the physical land parcel is equal to 9	0.5471	$8,910	No cap
F10	where the number of flats on the physical land parcel is equal to 10	0.5471	$9,900	No cap
F11	where the number of flats on the physical land parcel is equal to 11	0.5471	$10,890	No cap
F12	where the number of flats on the physical land parcel is equal to 12	0.5471	$11,880	No cap
F13	where the number of flats on the physical land parcel is equal to 13	0.5471	$12,870	No cap
F14	where the number of flats on the physical land parcel is equal to 14	0.5471	$13,860	No cap
F15	where the number of flats on the physical land parcel is equal to 15	0.5471	$14,850	No cap
F16	where the number of flats on the physical land parcel is equal to 16	0.5471	$15,840	No cap
F17	where the number of flats on the physical land parcel is equal to 17	0.5471	$16,830	No cap
F18	where the number of flats on the physical land parcel is equal to 18	0.5471	$17,820	No cap
F19	where the number of flats on the physical land parcel is equal to 19	0.5471	$18,810	No cap
F20	where the number of flats on the physical land parcel is equal to 20	0.5471	$19,800	No cap
F21	where the number of flats on the physical land parcel is equal to 21	0.5471	$20,790	No cap
F22	where the number of flats on the physical land parcel is equal to 22	0.5471	$21,780	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F23	where the number of flats on the physical land parcel is equal to 23	0.5471	$22,770	No cap
F24	where the number of flats on the physical land parcel is equal to 24	0.5471	$23,760	No cap
F25	where the number of flats on the physical land parcel is equal to 25	0.5471	$24,750	No cap
F26	where the number of flats on the physical land parcel is equal to 26	0.5471	$25,740	No cap
F27	where the number of flats on the physical land parcel is equal to 27	0.5471	$26,730	No cap
F28	where the number of flats on the physical land parcel is equal to 28	0.5471	$27,720	No cap
F29	where the number of flats on the physical land parcel is equal to 29	0.5471	$28,710	No cap
F30	where the number of flats on the physical land parcel is equal to 30	0.5471	$29,700	No cap
F31	where the number of flats on the physical land parcel is equal to 31	0.5471	$30,690	No cap
F32	where the number of flats on the physical land parcel is equal to 32	0.5471	$31,680	No cap
F33	where the number of flats on the physical land parcel is equal to 33	0.5471	$32,670	No cap
F34	where the number of flats on the physical land parcel is equal to 34	0.5471	$33,660	No cap
F35	where the number of flats on the physical land parcel is equal to 35	0.5471	$34,650	No cap
F36	where the number of flats on the physical land parcel is equal to 36	0.5471	$35,640	No cap
F37	where the number of flats on the physical land parcel is equal to 37	0.5471	$36,630	No cap
F38	where the number of flats on the physical land parcel is equal to 38	0.5471	$37,620	No cap
F39	where the number of flats on the physical land parcel is equal to 39	0.5471	$38,610	No cap
F40	where the number of flats on the physical land parcel is equal to 40	0.5471	$39,600	No cap
F41	where the number of flats on the physical land parcel is equal to 41	0.5471	$40,590	No cap
F42	where the number of flats on the physical land parcel is equal to 42	0.5471	$41,580	No cap
F43	where the number of flats on the physical land parcel is equal to 43	0.5471	$42,570	No cap
F44	where the number of flats on the physical land parcel is equal to 44	0.5471	$43,560	No cap
F45	where the number of flats on the physical land parcel is equal to 45	0.5471	$44,550	No cap
F46	where the number of flats on the physical land parcel is equal to 46	0.5471	$45,540	No cap
F47	where the number of flats on the physical land parcel is equal to 47	0.5471	$46,530	No cap
F48	where the number of flats on the physical land parcel is equal to 48	0.5471	$47,520	No cap
F49	where the number of flats on the physical land parcel is equal to 49	0.5471	$48,510	No cap
F50	where the number of flats on the physical land parcel is equal to 50	0.5471	$49,500	No cap
F51	where the number of flats on the physical land parcel is equal to 51	0.5471	$50,490	No cap
F52	where the number of flats on the physical land parcel is equal to 52	0.5471	$51,480	No cap
F53	where the number of flats on the physical land parcel is equal to 53	0.5471	$52,470	No cap
F54	where the number of flats on the physical land parcel is equal to 54	0.5471	$53,460	No cap
F55	where the number of flats on the physical land parcel is equal to 55	0.5471	$54,450	No cap
F56	where the number of flats on the physical land parcel is equal to 56	0.5471	$55,440	No cap

Category	*Description*	*Rate in the Dollar*	*Minimum General Rate*	*Capped Percentage*
F57	where the number of flats on the physical land parcel is equal to 57	0.5471	$56,430	No cap
F58	where the number of flats on the physical land parcel is equal to 58	0.5471	$57,420	No cap
F59	where the number of flats on the physical land parcel is equal to 59	0.5471	$58,410	No cap
F60	where the number of flats on the physical land parcel is equal to 60	0.5471	$59,400	No cap
F61	where the number of flats on the physical land parcel is equal to 61	0.5471	$60,390	No cap
F62	where the number of flats on the physical land parcel is equal to 62	0.5471	$61,380	No cap
F63	where the number of flats on the physical land parcel is equal to 63	0.5471	$62,370	No cap
F64	where the number of flats on the physical land parcel is equal to 64	0.5471	$63,360	No cap
F65	where the number of flats on the physical land parcel is equal to or greater than 65	0.5471	$64,350	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	0.4377	$792	Please see below
Classes of capping for the VL1 differential general rating category: 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 **not** owned solely by a natural person or persons, **no** cap percentage applies.				
VL2	The rateable value of the land is greater than or equal to $1,000,000 but less than $2,500,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Land	0.5909	$1,069	Please see below
Classes of capping for the VL2 differential general rating category: 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 **not** owned solely by a natural person or persons, **no** cap percentage applies.				
VL3	The rateable value of the land is greater than or equal to $2,500,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Land	0.6566	$1,069	Please see below
Classes of capping for the VL3 differential general rating category: 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 **not** owned solely by a natural person or persons, **no** cap percentage applies.				

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)	0.4377	$792	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 *Retirement Villages Act 1999*.	0.4377	$713	9%
Category RV2 to Category RV45	Land which contains a retirement village where: (a) The retirement village is registered under the *Retirement Villages Act 1999*; and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and:			
RV2	the retirement village has less than 10 independent living dwellings	0.6566	$1,689	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6566	$2,380	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6566	$4,760	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6566	$7,140	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6566	$9,520	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6566	$11,900	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6566	$14,280	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6566	$16,660	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6566	$19,040	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6566	$21,420	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6566	$23,800	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6566	$26,180	9%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6566	$28,560	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6566	$30,940	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6566	$33,320	9%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6566	$35,700	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6566	$38,080	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6566	$40,460	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6566	$42,840	9%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6566	$45,220	9%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6566	$47,600	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6566	$49,980	9%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6566	$52,360	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6566	$54,740	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6566	$57,120	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6566	$59,500	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6566	$61,880	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6566	$64,260	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6566	$66,640	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6566	$69,020	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6566	$71,400	9%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6566	$73,780	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6566	$76,160	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6566	$78,540	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6566	$80,920	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6566	$83,300	9%
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6566	$85,680	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6566	$88,060	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6566	$90,440	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6566	$92,820	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6566	$95,200	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6566	$97,580	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6566	$99,960	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6566	$102,340	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

Category	*Description*	*Rate in the Dollar*	*Minimum General Rate*	*Capped Percentage*
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	0.6566	$1,689	No cap
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6566	$2,380	No cap
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6566	$4,760	No cap
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6566	$7,140	No cap
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6566	$9,520	No cap
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6566	$11,900	No cap
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6566	$14,280	No cap
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6566	$16,660	No cap
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6566	$19,040	No cap
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6566	$21,420	No cap
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6566	$23,800	No cap
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6566	$26,180	No cap
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6566	$28,560	No cap
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6566	$30,940	No cap
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6566	$33,320	No cap
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6566	$35,700	No cap
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6566	$38,080	No cap
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6566	$40,460	No cap
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6566	$42,840	No cap
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6566	$45,220	No cap
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6566	$47,600	No cap
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6566	$49,980	No cap
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6566	$52,360	No cap
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6566	$54,740	No cap
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6566	$57,120	No cap
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6566	$59,500	No cap
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6566	$61,880	No cap
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6566	$64,260	No cap
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6566	$66,640	No cap
RH30	the relocatable home park has greater than or equal to	0.6566	$69,020	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
	290 and less than 300 sites			
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6566	$71,400	No cap
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6566	$73,780	No cap
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6566	$76,160	No cap
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6566	$78,540	No cap
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6566	$80,920	No cap
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6566	$83,300	No cap
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6566	$85,680	No cap
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6566	$88,060	No cap
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6566	$90,440	No cap
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6566	$92,820	No cap
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6566	$95,200	No cap
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6566	$97,580	No cap
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6566	$99,960	No cap
RH44	the relocatable home park has greater than or equal to 430 sites	0.6566	$102,340	No cap

Caravan Parks

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
CP1	Land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier: 49 – Caravan Park	0.7660	$1,386	9%

Bed and Breakfasts

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
BB1	Land to which Council has assigned the Land Use Code Identifier: 9 – Bed and Breakfast	0.5471	$990	9%

Rural Agricultural

Category	*Description*	*Rate in the Dollar*	*Minimum General Rate*	*Capped Percentage*
RA1	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 *Land Valuation Act 2010* and having the following Land Use Code Identifiers: Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream 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 Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts	0.4377	$1,069	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 *Environmental Protection Act 1994* with a threshold for farming more than 200,000 birds.	1.3131	$2,970	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 *Environmental Protection Act 1994* with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.	1.0943	$1,069	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	0.7660	$1,069	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	0.7660	$1,069	15%

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	0.9848	$1,069	No cap

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	1.2037	$1,980	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	0.6566	$1,069	No cap
M4	where the number of rooms is equal to 4	0.6566	$1,112	No cap
M5	where the number of rooms is equal to 5	0.6566	$1,390	No cap
M6	where the number of rooms is equal to 6	0.6566	$1,668	No cap
M7	where the number of rooms is equal to 7	0.6566	$1,946	No cap
M8	where the number of rooms is equal to 8	0.6566	$2,224	No cap
M9	where the number of rooms is equal to 9	0.6566	$2,502	No cap
M10	where the number of rooms is equal to 10	0.6566	$2,780	No cap
M11	where the number of rooms is equal to 11	0.6566	$3,058	No cap
M12	where the number of rooms is equal to 12	0.6566	$3,336	No cap
M13	where the number of rooms is equal to 13	0.6566	$3,614	No cap
M14	where the number of rooms is equal to 14	0.6566	$3,892	No cap
M15	where the number of rooms is equal to 15	0.6566	$4,170	No cap
M16	where the number of rooms is equal to 16	0.6566	$4,448	No cap
M17	where the number of rooms is equal to 17	0.6566	$4,726	No cap
M18	where the number of rooms is equal to 18	0.6566	$5,004	No cap
M19	where the number of rooms is equal to 19	0.6566	$5,282	No cap
M20	where the number of rooms is equal to 20	0.6566	$5,560	No cap
M21	where the number of rooms is equal to 21	0.6566	$5,838	No cap
M22	where the number of rooms is equal to 22	0.6566	$6,116	No cap
M23	where the number of rooms is equal to 23	0.6566	$6,394	No cap
M24	where the number of rooms is equal to 24	0.6566	$6,672	No cap
M25	where the number of rooms is equal to 25	0.6566	$6,950	No cap
M26	where the number of rooms is equal to 26	0.6566	$7,228	No cap
M27	where the number of rooms is equal to 27	0.6566	$7,506	No cap
M28	where the number of rooms is equal to 28	0.6566	$7,784	No cap
M29	where the number of rooms is equal to 29	0.6566	$8,062	No cap
M30	where the number of rooms is equal to 30	0.6566	$8,340	No cap
M31	where the number of rooms is equal to 31	0.6566	$8,618	No cap
M32	where the number of rooms is equal to 32	0.6566	$8,896	No cap
M33	where the number of rooms is equal to 33	0.6566	$9,174	No cap
M34	where the number of rooms is equal to 34	0.6566	$9,452	No cap
M35	where the number of rooms is equal to 35	0.6566	$9,730	No cap
M36	where the number of rooms is equal to 36	0.6566	$10,008	No cap
M37	where the number of rooms is equal to 37	0.6566	$10,286	No cap
M38	where the number of rooms is equal to 38	0.6566	$10,564	No cap
M39	where the number of rooms is equal to 39	0.6566	$10,842	No cap
M40	where the number of rooms is equal to 40	0.6566	$11,120	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M41	where the number of rooms is equal to 41	0.6566	$11,398	No cap
M42	where the number of rooms is equal to 42	0.6566	$11,676	No cap
M43	where the number of rooms is equal to 43	0.6566	$11,954	No cap
M44	where the number of rooms is equal to 44	0.6566	$12,232	No cap
M45	where the number of rooms is equal to 45	0.6566	$12,510	No cap
M46	where the number of rooms is equal to 46	0.6566	$12,788	No cap
M47	where the number of rooms is equal to 47	0.6566	$13,066	No cap
M48	where the number of rooms is equal to 48	0.6566	$13,344	No cap
M49	where the number of rooms is equal to 49	0.6566	$13,622	No cap
M50	where the number of rooms is equal to 50	0.6566	$13,900	No cap
M51	where the number of rooms is equal to 51	0.6566	$14,178	No cap
M52	where the number of rooms is equal to 52	0.6566	$14,456	No cap
M53	where the number of rooms is equal to 53	0.6566	$14,734	No cap
M54	where the number of rooms is equal to 54	0.6566	$15,012	No cap
M55	where the number of rooms is equal to or greater than 55	0.6566	$15,290	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	1.0943	$7,200	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.	1.0943	$9,000	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.	0.7660	$7,200	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.	0.5909	$990	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	1.5320	$1,980	No cap

Service Stations

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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.	1.3131	$90,440	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.	0.9629	$1,980	No cap

Drive-in Shopping Centre/Group of Shops

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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.	1.5976	$976,400	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.	1.4225	$874,400	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.	1.3131	$180,900	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.	1.2037	$90,440	No cap
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.	1.0943	$8,120	50%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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)	1.2037	$90,440	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.	1.4225	$6,000	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.	1.2037	$1,584	No cap
HC3 Extractive Industries	Land to which Council has assigned the Land Use Code Identifier: 40 – Extractive	1.7508	$7,920	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land to which Council has assigned the Land Use Code Identifier: 35 – General Industry	1.2037	$4,752	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.	0.8754	$4,800	No cap

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.	0.4377	$792	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 2013/14, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2012/13 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 2012/13 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2012/13 financial year increased by the Capped Percentage. *Corresponding annual amount* is the amount worked out in accordance with the Regulation, section 116(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 collection 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 having regard to the nature of activities and the volumes of waste generated on and from the premises and, where relevant, in accordance with the *Environmental Protection (Waste Management) Regulation 2000*.

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 2013/14 financial year as follows:

SERVICE LEVEL	CHARGE
1. Domestic Properties	
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
2. Multi Residential	
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
3. Multi Residential – Bulk Bins	
1m^3 Bulk Bin	$1,000.00
1,100L Plastic Rear Lift Bin	$1,270.00
3m^3 Bulk Bin	$3,000.00
4m^3 Bulk Bin	$4,000.00
** 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^3) for waste and 60 litres (0.060 M^3) for recycling services for each residential unit sharing the bins. ***Example:*** 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^3 (20 units x 0.120 M^3).	
** 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. ***Example:*** A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M^3 . As this capacity is above their entitlement under the minimum capacity (2.4M^3 – 20 units x 0.120 M^3) the additional cost of providing an additional 1.8M^3 (2 x 1,100L bins @ $1,270/bin) is shared equally amongst each of the unit holders and will be $127 ($2,540 / 20 units).	
4. Commercial/Industrial Properties	
240L refuse / 240L recycling	$249.00
240L refuse – Additional bin	$249.00
240L recycling – Additional bin	$53.00

Notes:
1. The ratepayer may request to downsize the 240L recycling bin to 120L however the 240L charge will remain.
2. '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 utility charge to all improved residential land that is within the Council's waste collection area. The designated minimum service on which the minimum waste management utility charge is based 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 2013/14 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 for land on which the State Government Urban Fire Levy is levied.

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 for land on which the State Government Urban Fire Levy is levied:
   - 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 the provision of a rural fire service.

c) The estimated cost of implementing the overall plan in the 2013/14 financial year is $259,700.

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 provision of a rural fire service 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 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 subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision 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 subject to a waste management utility charge.

b) The service, facility or activity for which the overall plan is made is assisting in meeting the costs associated with the provision 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 2013/14 financial year is $404,567.

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 and management of current and future recycling and waste disposal facilities.

The amount of the special charge 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 subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision 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 subject to a waste management utility charge.

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 2013/14 financial year is $293,073.

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 and management of current and future waste disposal facilities.

The amount of the special charge 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 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 2013/14 financial year is $928,300.

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 that land and the occupiers of the land 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 the owners of the land 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 will 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 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 carrying out 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 2013/14 annual implementation plan comprises the carrying out of the following works forming part of the overall plan which are intended or expected to be carried out in 2013/14:

Maintenance of the access channel of the canals

NIL	$0

Maintenance of the canals other than the access channel

Residential canals:

General Maintenance, Approvals and Contract Administration	$167,188
Dredging	$450,000
Spoil Disposal	$1,800,000
Beach Replenishment	$700,000
Water Quality Monitoring	$6,500

Marina:

General Maintenance, Approvals and Contract Administration	$8,200
Water Quality Monitoring	$1,300
MAINTENANCE TOTAL:	**$3,133,188**

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 2013/14 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 7 June 2013, 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 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 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. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for carrying out 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 2013/14 annual implementation plan comprises carrying out the following works forming part of the overall plan which are intended or expected to be carried out in 2013/14:

Maintenance of the canals

General:	
Spoil disposal facility planning	$100,000
Residential canals:	
General Maintenance, Approvals and Contract Administration	$112,514
Water Quality Monitoring	$46,750
Dredging and spoil disposal	$3,192,250
Marina:	
General Maintenance, Approvals and Contract Administration	$7,613
MAINTENANCE TOTAL:	**$3,459,127**

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.

4. The Benefitted Area Map marked "Plan B" identifies the lands to be levied with the special charge for the 2013/14 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 7 June 2013, 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

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 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 carrying out 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 2013/14 annual implementation plan comprises the carrying out of the following works forming part of the overall plan which are intended or expected to be carried out in 2013/14:

Maintenance of the canals

Residential canals:

General Maintenance, Approvals and Contract Administration	$36,825
Dredging	$90,000
Water Quality Monitoring	$2,000
Maintenance of the Lock and Weir	
Lock Gate Repairs	$13,000
MAINTENANCE TOTAL:	**$141,825**

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 2013/14 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:

   a) is located on the northern (inland) side of the lock and weir; and
   b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
   c) is used, or has been created to be used, for an end user purpose; and
   d) has a valuation which values it individually and separately from any other land; and
   e) 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:

   a) is located on the southern (ocean) side of the lock and weir; and
   b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
   c) is used, or has been created to be used, for an end user purpose; and
   d) has a valuation which values it individually and separately from any other land; and
   e) 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

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 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 carrying out 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 2013/14 annual implementation plan comprises carrying out the following works forming part of that overall plan which are intended or expected to be carried out in 2013/14:

Aerodrome Operations	
Operations cost	$141,468
Total Operations	**$141,468**
Aerodrome Capital	
No planned capital expenditure	$0
Total Capital	**$0**
AERODROME TOTAL:	**$141,468**

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 2013/14 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.

The amount of the special charge for the 2013/14 financial year will be $3.95 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 2013/14 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 2013/14 financial year will be $52.00 per annum.

1.7 CONCESSIONS

For the financial year ending 30 June 2014 the Council will exercise its power to grant a concession for rates or charges under the Regulation, Chapter 4, 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 2014 will be levied quarterly at the commencement of each quarter.

1.9 INTEREST ON OVERDUE RATES

In accordance with section 133 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 118 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.

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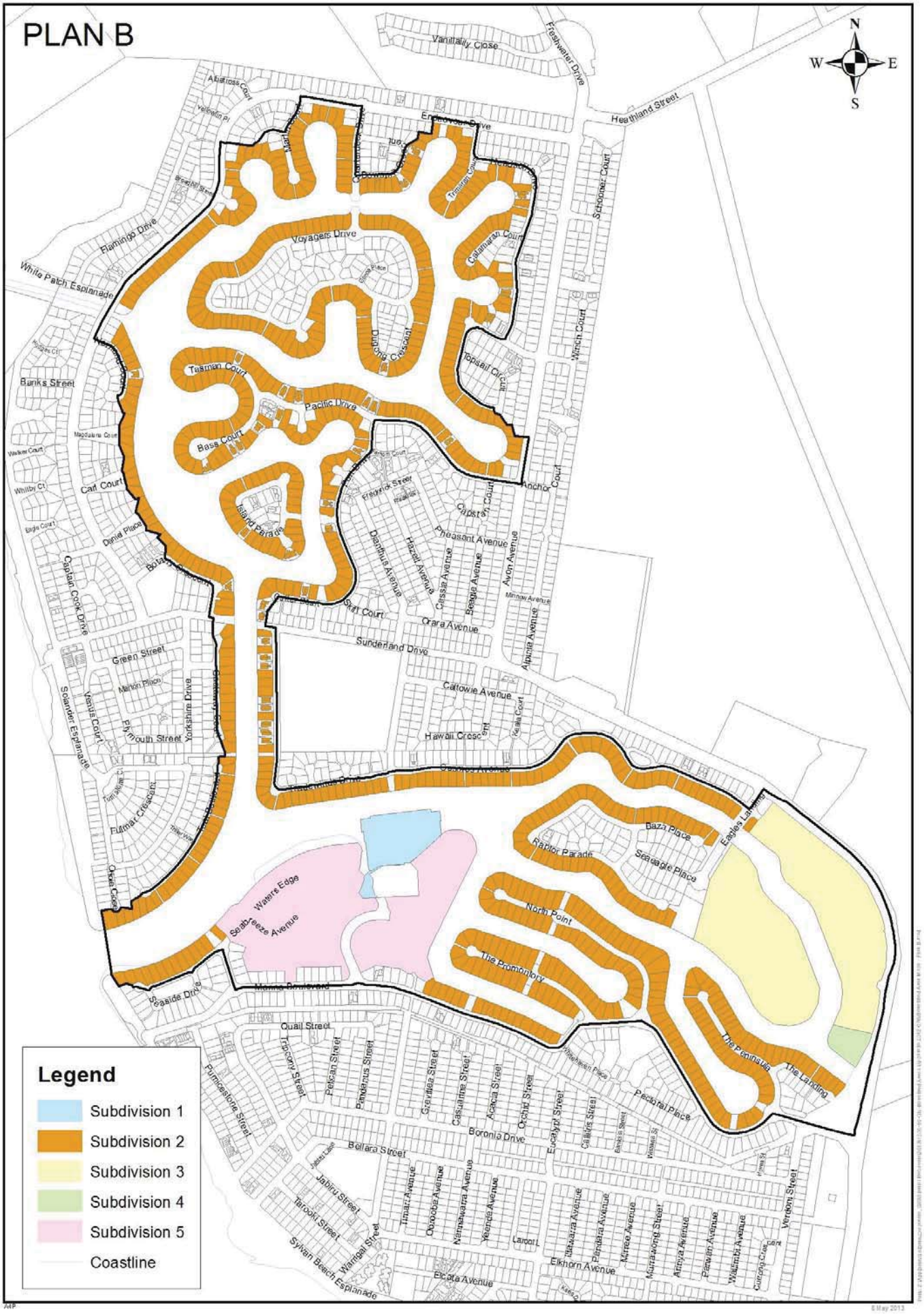
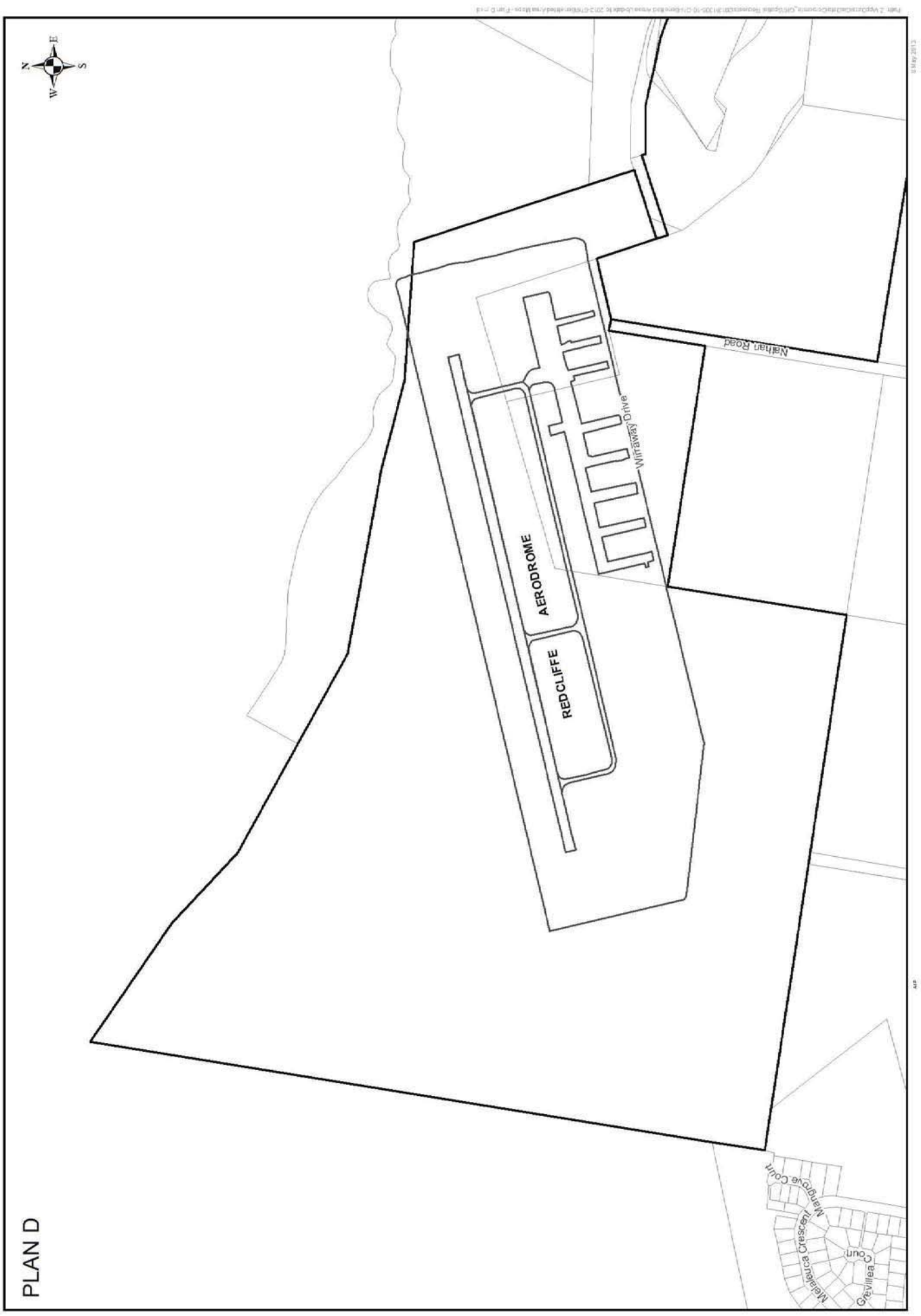
Benefitted Area Maps


PLAN B
N
S
E
W
Legend
Subdivision 1
Subdivision 2
Subdivision 3
Subdivision 4
Subdivision 5
Coastline
Vanillally Close
Freshwater Drive
Heathland Street
Endeavour Drive
Schooner Court
Voyagers Drive
Flamingo Drive
White Patch Esplanade
Calamaran Court
Dugong Crescent
Topsail Circuit
Winch Court
Tasman Court
Pacific Drive
Bass Court
Banks Street
Carl Court
Island Parade
Anchor Court
Capstan Court
Pheasant Avenue
Avon Avenue
Dianthus Avenue
Hazelt Avenue
Cassia Avenue
Beagle Avenue
Skill Court
Orara Avenue
Sunderland Drive
Alpinia Avenue
Green Street
Cattowie Avenue
Hawaii Crescent
Yorkshire Drive
Plymouth Street
Solander Esplanade
Venus Court
Fulmar Crescent
Baza Place
Raptor Parade
Seaeagle Place
Eagles Landing
Watere Edge
Seabreeze Avenue
North Point
The Promontory
The Peninsula
The Landing
Seaside Drive
Marina Boulevard
Quail Street
Tripcony Street
Pelican Street
Pandanus Street
Grevillea Street
Casuarine Street
Acacia Street
Orchid Street
Eucalypt Street
Callitris Street
Pectoral Place
Boronia Drive
Bellara Street
Purnicestone Street
Jabiru Street
Tarooki Street
Sylvan Beach Esplanade
Warrigal Street
Timari Avenue
Oorooba Avenue
Nannawarra Avenue
Yeende Avenue
Elkhorn Avenue
Elcata Avenue
Verdoni Street
Murrawong Street
Arinya Avenue
Parwan Avenue
Wallimbi Avenue
Currong Crescent

PLAN C
Legend
Subdivision 1
Subdivision 2
Subdivision 3
Coastline
Pretea Drive
Pentas Drive
Cobea Court
Malva Court
Malla Street
Coolgarra Avenue
Tranquility Crescent
Jasmin Drive
Lilac Court
Hoya Crescent
Lawn Street
Village Avenue
Haven Court
Pimpala Crescent
Victory Road
Bongaree Avenue
Fortune Avenue
Goodwin Drive
Phoenix Avenue
Burrawong Avenue
Gidya Avenue
Sunset Avenue
Wattle Avenue
Crouch Avenue
Lee Avenue
Rose Court
Welsby Parade
Hibiscus Court
Iris Court
Camellia Drive
Allamanda Drive
Azalea Drive
Jacaranda Drive
Delphin Drive
Dreamer Drive
Egret Street
Lapwing Street
Violet Court
Kittyhawk Street
Winraway Street
Crane Street
Kalmia Court
Goodwin Drive Service Road
Fauna Lane
Partridge Street
Paradise Parade
Lyrebird Lane
Cormorant Street
Miramar Street
Doomba Drive
Kingfisher Drive
Emu Walk
Koopa Street
Penguin Street
Clipper Street
Bestman Avenue
Kangaroo Avenue
Hall Avenue
Tilla Court
Cotterill Avenue
Abelenia Court
Barkiya Crescent
Tamala Court


PLAN D
N
E
S
W
AERODROME
REDCLIFFE
Nathan Road
Mangrove Court
Melaleuca Crescent
Grevillea Court

Moreton Bay Regional Council
PO Box 159 Caboolture Qld 4510

T (07) 3205 0555
F (07) 3205 0599
E mbrc@moretonbay.qld.gov.au
W www.moretonbay.qld.gov.au