

Revenue Statement 2014/15

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2014/15 financial year in accordance with the *Local Government Regulation 2012*, (Regulation).

1. Revenue Statement

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

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 2014/15 financial year;
2. For that purpose, there are 254 rating categories; and
3. The rating categories and a description of each of the rating categories 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.	0.4524	\$820	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.	0.5655	\$1,025	9%

Residential Units

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U10 Units 1 – Owner occupied	A single residential building unit which is part of a community titles scheme where: <ol style="list-style-type: none"> (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 \$900 per square metre. 	0.4524	\$1,148	9%
U20 Units 2 – Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ol style="list-style-type: none"> (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 \$750 per square metre and less than \$900 per square metre. 	0.4524	\$1,066	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U30 Units 3 – Owner Occupied	<p>A single residential building unit which is part of a community titles scheme where:</p> <p>(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</p> <p>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre.</p>	0.4524	\$984	9%
U40 Units 4 – Owner Occupied	<p>A single residential building unit which is part of a community titles scheme where:</p> <p>(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</p> <p>(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 \$500 per square metre and less than \$600 per square metre.</p>	0.4524	\$902	9%
U50 Units 5 – Owner Occupied	<p>A single residential building unit which is part of a community titles scheme where:</p> <p>(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</p> <p>(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 \$85 per square metre and less than \$500 per square metre.</p>	0.4524	\$820	9%
U60 Units 6 – Owner Occupied	<p>A single residential building unit which is part of a community titles scheme where:</p> <p>(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</p> <p>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is less than \$85 per square metre.</p>	0.4524	\$738	9%
U1N Units 1 – Non Owner Occupied	<p>A single residential building unit which is part of a community titles scheme where:</p> <p>(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</p> <p>(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 \$900 per square metre.</p>	0.5655	\$1,435	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: <ul style="list-style-type: none"> (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 \$750 per square metre and less than \$900 per square metre. 	0.5655	\$1,333	9%
U3N Units 3 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> (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 \$600 per square metre and less than \$750 per square metre. 	0.5655	\$1,230	9%
U4N Units 4 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> (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 \$500 per square metre and less than \$600 per square metre. 	0.5655	\$1,128	9%
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> (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 \$85 per square metre and less than \$500 per square metre. 	0.5655	\$1,025	9%
U6N Units 6 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: <ul style="list-style-type: none"> (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 \$85 per square metre. 	0.5655	\$923	9%

Interpretation

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	0.5655	\$2,050	No cap
F3	where the number of flats on the physical land parcel is equal to 3	0.5655	\$3,075	No cap
F4	where the number of flats on the physical land parcel is equal to 4	0.5655	\$4,100	No cap
F5	where the number of flats on the physical land parcel is equal to 5	0.5655	\$5,125	No cap
F6	where the number of flats on the physical land parcel is equal to 6	0.5655	\$6,150	No cap
F7	where the number of flats on the physical land parcel is equal to 7	0.5655	\$7,175	No cap
F8	where the number of flats on the physical land parcel is equal to 8	0.5655	\$8,200	No cap
F9	where the number of flats on the physical land parcel is equal to 9	0.5655	\$9,225	No cap
F10	where the number of flats on the physical land parcel is equal to 10	0.5655	\$10,250	No cap
F11	where the number of flats on the physical land parcel is equal to 11	0.5655	\$11,275	No cap
F12	where the number of flats on the physical land parcel is equal to 12	0.5655	\$12,300	No cap
F13	where the number of flats on the physical land parcel is equal to 13	0.5655	\$13,325	No cap
F14	where the number of flats on the physical land parcel is equal to 14	0.5655	\$14,350	No cap
F15	where the number of flats on the physical land parcel is equal to 15	0.5655	\$15,375	No cap
F16	where the number of flats on the physical land parcel is equal to 16	0.5655	\$16,400	No cap
F17	where the number of flats on the physical land parcel is equal to 17	0.5655	\$17,425	No cap
F18	where the number of flats on the physical land parcel is equal to 18	0.5655	\$18,450	No cap
F19	where the number of flats on the physical land parcel is equal to 19	0.5655	\$19,475	No cap
F20	where the number of flats on the physical land parcel is equal to 20	0.5655	\$20,500	No cap
F21	where the number of flats on the physical land parcel is equal to 21	0.5655	\$21,525	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F22	where the number of flats on the physical land parcel is equal to 22	0.5655	\$22,550	No cap
F23	where the number of flats on the physical land parcel is equal to 23	0.5655	\$23,575	No cap
F24	where the number of flats on the physical land parcel is equal to 24	0.5655	\$24,600	No cap
F25	where the number of flats on the physical land parcel is equal to 25	0.5655	\$25,625	No cap
F26	where the number of flats on the physical land parcel is equal to 26	0.5655	\$26,650	No cap
F27	where the number of flats on the physical land parcel is equal to 27	0.5655	\$27,675	No cap
F28	where the number of flats on the physical land parcel is equal to 28	0.5655	\$28,700	No cap
F29	where the number of flats on the physical land parcel is equal to 29	0.5655	\$29,725	No cap
F30	where the number of flats on the physical land parcel is equal to 30	0.5655	\$30,750	No cap
F31	where the number of flats on the physical land parcel is equal to 31	0.5655	\$31,775	No cap
F32	where the number of flats on the physical land parcel is equal to 32	0.5655	\$32,800	No cap
F33	where the number of flats on the physical land parcel is equal to 33	0.5655	\$33,825	No cap
F34	where the number of flats on the physical land parcel is equal to 34	0.5655	\$34,850	No cap
F35	where the number of flats on the physical land parcel is equal to 35	0.5655	\$35,875	No cap
F36	where the number of flats on the physical land parcel is equal to 36	0.5655	\$36,900	No cap
F37	where the number of flats on the physical land parcel is equal to 37	0.5655	\$37,925	No cap
F38	where the number of flats on the physical land parcel is equal to 38	0.5655	\$38,950	No cap
F39	where the number of flats on the physical land parcel is equal to 39	0.5655	\$39,975	No cap
F40	where the number of flats on the physical land parcel is equal to 40	0.5655	\$41,000	No cap
F41	where the number of flats on the physical land parcel is equal to 41	0.5655	\$42,025	No cap
F42	where the number of flats on the physical land parcel is equal to 42	0.5655	\$43,050	No cap
F43	where the number of flats on the physical land parcel is equal to 43	0.5655	\$44,075	No cap
F44	where the number of flats on the physical land parcel is equal to 44	0.5655	\$45,100	No cap
F45	where the number of flats on the physical land parcel is equal to 45	0.5655	\$46,125	No cap
F46	where the number of flats on the physical land parcel is equal to 46	0.5655	\$47,150	No cap
F47	where the number of flats on the physical land parcel is equal to 47	0.5655	\$48,175	No cap
F48	where the number of flats on the physical land parcel is equal to 48	0.5655	\$49,200	No cap
F49	where the number of flats on the physical land parcel is equal to 49	0.5655	\$50,225	No cap
F50	where the number of flats on the physical land parcel is equal to 50	0.5655	\$51,250	No cap
F51	where the number of flats on the physical land parcel is equal to 51	0.5655	\$52,275	No cap
F52	where the number of flats on the physical land parcel is equal to 52	0.5655	\$53,300	No cap
F53	where the number of flats on the physical land parcel is equal to 53	0.5655	\$54,325	No cap
F54	where the number of flats on the physical land parcel is equal to 54	0.5655	\$55,350	No cap
F55	where the number of flats on the physical land parcel is equal to 55	0.5655	\$56,375	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F56	where the number of flats on the physical land parcel is equal to 56	0.5655	\$57,400	No cap
F57	where the number of flats on the physical land parcel is equal to 57	0.5655	\$58,425	No cap
F58	where the number of flats on the physical land parcel is equal to 58	0.5655	\$59,450	No cap
F59	where the number of flats on the physical land parcel is equal to 59	0.5655	\$60,475	No cap
F60	where the number of flats on the physical land parcel is equal to 60	0.5655	\$61,500	No cap
F61	where the number of flats on the physical land parcel is equal to 61	0.5655	\$62,525	No cap
F62	where the number of flats on the physical land parcel is equal to 62	0.5655	\$63,550	No cap
F63	where the number of flats on the physical land parcel is equal to 63	0.5655	\$64,575	No cap
F64	where the number of flats on the physical land parcel is equal to 64	0.5655	\$65,600	No cap
F65	where the number of flats on the physical land parcel is equal to or greater than 65	0.5655	\$66,625	No cap

Interpretation

Flat 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	Land with a rateable value less than \$1,000,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.4524	\$820	Please see below
<i>Classes of capping for the VL1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. 2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
VL2	Land with a rateable value 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 Urban Land 94 – Vacant Rural Land	0.6107	\$1,107	Please see below
<i>Classes of capping for the VL2 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies. 2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
VL3	Land with a rateable value greater than or equal to \$2,500,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.6786	\$1,107	Please see below
<i>Classes of capping for the VL3 differential general rating category:</i> 1. Where the land is owned solely by a natural person or persons a cap percentage of 15 percent applies. 2. Where the land is 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)	0.4524	\$820	9%

Retirement Villages

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV1	Land which contains a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the <i>Retirement Villages Act 1999</i> .	0.4524	\$738	9%
Category RV2 to Category RV45	Land which contains a retirement village where: (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and:			
RV2	the retirement village has less than 10 independent living dwellings	0.6786	\$1,746	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6786	\$2,460	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6786	\$4,920	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6786	\$7,380	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6786	\$9,840	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6786	\$12,300	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6786	\$14,760	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6786	\$17,220	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6786	\$19,680	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6786	\$22,140	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6786	\$24,600	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6786	\$27,060	9%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6786	\$29,520	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6786	\$31,980	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6786	\$34,440	9%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6786	\$36,900	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6786	\$39,360	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6786	\$41,820	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6786	\$44,280	9%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6786	\$46,740	9%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6786	\$49,200	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	0.6786	\$51,660	9%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6786	\$54,120	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6786	\$56,580	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6786	\$59,040	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6786	\$61,500	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6786	\$63,960	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6786	\$66,420	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6786	\$68,880	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6786	\$71,340	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6786	\$73,800	9%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6786	\$76,260	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6786	\$78,720	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6786	\$81,180	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6786	\$83,640	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6786	\$86,100	9%
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6786	\$88,560	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6786	\$91,020	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6786	\$93,480	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6786	\$95,940	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6786	\$98,400	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6786	\$100,860	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6786	\$103,320	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6786	\$105,780	9%

Interpretation

Independent living dwelling means a dwelling (eg. detached houses, townhouses or units) that is 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	0.6786	\$1,746	No cap
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6786	\$2,460	No cap
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6786	\$4,920	No cap
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6786	\$7,380	No cap
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6786	\$9,840	No cap
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6786	\$12,300	No cap
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6786	\$14,760	No cap
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6786	\$17,220	No cap
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6786	\$19,680	No cap
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6786	\$22,140	No cap
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6786	\$24,600	No cap
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6786	\$27,060	No cap
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6786	\$29,520	No cap
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6786	\$31,980	No cap
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6786	\$34,440	No cap
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6786	\$36,900	No cap
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6786	\$39,360	No cap
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6786	\$41,820	No cap
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6786	\$44,280	No cap
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6786	\$46,740	No cap
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6786	\$49,200	No cap
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6786	\$51,660	No cap
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6786	\$54,120	No cap
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6786	\$56,580	No cap
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6786	\$59,040	No cap
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6786	\$61,500	No cap
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6786	\$63,960	No cap
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6786	\$66,420	No cap
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6786	\$68,880	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6786	\$71,340	No cap
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6786	\$73,800	No cap
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6786	\$76,260	No cap
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6786	\$78,720	No cap
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6786	\$81,180	No cap
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6786	\$83,640	No cap
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6786	\$86,100	No cap
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6786	\$88,560	No cap
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6786	\$91,020	No cap
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6786	\$93,480	No cap
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6786	\$95,940	No cap
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6786	\$98,400	No cap
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6786	\$100,860	No cap
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6786	\$103,320	No cap
RH44	the relocatable home park has greater than or equal to 430 sites	0.6786	\$105,780	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	0.7917	\$1,435	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	0.5655	\$1,025	9%

Rural Agricultural

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RA1	<p>Land valued by the Department of Natural Resources and Mines (DNRM) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and having the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts</p>	0.4524	\$1,107	9%

Poultry Farms

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
PF1	Land to which Council has assigned the Land Use Code Identifier: 87 – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.	1.3572	\$3,075	No cap
PF2	Land to which Council has assigned the Land Use Code Identifier: 87 – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.	1.1310	\$1,107	No cap
PF3	Land to which Council has assigned the Land Use Code Identifier: 87 – Poultry and: the poultry farm farms 1,000 birds or less	0.7917	\$1,107	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	0.7917	\$1,107	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	1.0179	\$1,107	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	1.2441	\$2,050	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	0.6786	\$1,107	No cap
M4	where the number of rooms is equal to 4	0.6786	\$1,152	No cap
M5	where the number of rooms is equal to 5	0.6786	\$1,440	No cap
M6	where the number of rooms is equal to 6	0.6786	\$1,728	No cap
M7	where the number of rooms is equal to 7	0.6786	\$2,016	No cap
M8	where the number of rooms is equal to 8	0.6786	\$2,304	No cap
M9	where the number of rooms is equal to 9	0.6786	\$2,592	No cap
M10	where the number of rooms is equal to 10	0.6786	\$2,880	No cap
M11	where the number of rooms is equal to 11	0.6786	\$3,168	No cap
M12	where the number of rooms is equal to 12	0.6786	\$3,456	No cap
M13	where the number of rooms is equal to 13	0.6786	\$3,744	No cap
M14	where the number of rooms is equal to 14	0.6786	\$4,032	No cap
M15	where the number of rooms is equal to 15	0.6786	\$4,320	No cap
M16	where the number of rooms is equal to 16	0.6786	\$4,608	No cap
M17	where the number of rooms is equal to 17	0.6786	\$4,896	No cap
M18	where the number of rooms is equal to 18	0.6786	\$5,184	No cap
M19	where the number of rooms is equal to 19	0.6786	\$5,472	No cap
M20	where the number of rooms is equal to 20	0.6786	\$5,760	No cap
M21	where the number of rooms is equal to 21	0.6786	\$6,048	No cap
M22	where the number of rooms is equal to 22	0.6786	\$6,336	No cap
M23	where the number of rooms is equal to 23	0.6786	\$6,624	No cap
M24	where the number of rooms is equal to 24	0.6786	\$6,912	No cap
M25	where the number of rooms is equal to 25	0.6786	\$7,200	No cap
M26	where the number of rooms is equal to 26	0.6786	\$7,488	No cap
M27	where the number of rooms is equal to 27	0.6786	\$7,776	No cap
M28	where the number of rooms is equal to 28	0.6786	\$8,064	No cap
M29	where the number of rooms is equal to 29	0.6786	\$8,352	No cap
M30	where the number of rooms is equal to 30	0.6786	\$8,640	No cap
M31	where the number of rooms is equal to 31	0.6786	\$8,928	No cap
M32	where the number of rooms is equal to 32	0.6786	\$9,216	No cap
M33	where the number of rooms is equal to 33	0.6786	\$9,504	No cap
M34	where the number of rooms is equal to 34	0.6786	\$9,792	No cap
M35	where the number of rooms is equal to 35	0.6786	\$10,080	No cap
M36	where the number of rooms is equal to 36	0.6786	\$10,368	No cap
M37	where the number of rooms is equal to 37	0.6786	\$10,656	No cap
M38	where the number of rooms is equal to 38	0.6786	\$10,944	No cap
M39	where the number of rooms is equal to 39	0.6786	\$11,232	No cap
M40	where the number of rooms is equal to 40	0.6786	\$11,520	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M41	where the number of rooms is equal to 41	0.6786	\$11,808	No cap
M42	where the number of rooms is equal to 42	0.6786	\$12,096	No cap
M43	where the number of rooms is equal to 43	0.6786	\$12,384	No cap
M44	where the number of rooms is equal to 44	0.6786	\$12,672	No cap
M45	where the number of rooms is equal to 45	0.6786	\$12,960	No cap
M46	where the number of rooms is equal to 46	0.6786	\$13,248	No cap
M47	where the number of rooms is equal to 47	0.6786	\$13,536	No cap
M48	where the number of rooms is equal to 48	0.6786	\$13,824	No cap
M49	where the number of rooms is equal to 49	0.6786	\$14,112	No cap
M50	where the number of rooms is equal to 50	0.6786	\$14,400	No cap
M51	where the number of rooms is equal to 51	0.6786	\$14,688	No cap
M52	where the number of rooms is equal to 52	0.6786	\$14,976	No cap
M53	where the number of rooms is equal to 53	0.6786	\$15,264	No cap
M54	where the number of rooms is equal to 54	0.6786	\$15,552	No cap
M55	where the number of rooms is equal to or greater than 55	0.6786	\$15,840	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	1.1310	\$7,455	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.	1.1310	\$9,318	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.	0.7917	\$7,455	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.	0.6107	\$1,025	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	1.6513	\$2,050	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.	1.3572	\$93,640	No cap
SS2	Land to which Council has assigned the Land Use Code Identifier: 30 – Service Station; and the land is not contained in SS1.	0.9953	\$2,050	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.	1.6513	\$1,010,920	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.	1.4703	\$905,310	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.	1.3572	\$187,300	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.	1.2441	\$93,640	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.	1.1310	\$8,410	No cap

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)	1.2441	\$93,640	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.	1.4703	\$6,212	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 land is not contained in HC1.	1.2441	\$1,640	No cap
HC3 Extractive Industries	Land to which Council has assigned the Land Use Code Identifier: 40 – Extractive	1.8096	\$8,200	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land to which Council has assigned the Land Use Code Identifier: 35 – General Industry	1.2441	\$4,920	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.	0.9048	\$4,970	No cap

Land not otherwise categorised

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
O1	Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000	0.4524	\$820	Please see below
<p><i>Classes of capping for the O1 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.</p> <p>2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.</p>				
O2	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000	0.6107	\$1,107	Please see below
<p><i>Classes of capping for the O2 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies.</p> <p>2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.</p>				
O3	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$2,500,000	0.6786	\$1,107	Please see below
<p><i>Classes of capping for the O3 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies.</p> <p>2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.</p>				

Properties Exempt from General Rates

The following properties are exempt from General Rates in accordance with the Act, section 93(3)(i):

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

1.2 LIMITATION OF INCREASE IN RATES LEVIED

For the financial year 2014/15, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2013/14 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 2013/14 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2013/14 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 2014/15 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
<p>** Properties sharing a bulk bin service will be entitled to the use of bulk bins up to the capacity of 120 litres (0.120 M³) for waste and 60 litres (0.060 M³) for recycling services for each residential unit sharing the bins.</p> <p>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 2.4M³ (20 units x 0.120 M³).</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$219), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service.</p> <p>Example: A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M³. As this capacity is above their entitlement under the minimum capacity (2.4M³ – 20 units x 0.120 M³) the additional cost of providing an additional 1.8M³ (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).</p>	
4. Commercial/Industrial Properties	
240L refuse / 240L recycling	\$249.00
240L refuse – Additional bin	\$249.00
240L recycling – Additional bin	\$53.00

Notes:

- The ratepayer may request to downsize the 240L recycling bin to 120L however the 240L charge will remain.
- 'Full Service' is the provision of one refuse and one recycle bin to a single residence in a multi residential facility.

The Council will charge a minimum waste management 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 2014/15 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.

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:
 - 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 2014/15 financial year is \$262,525.
- 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 2014/15 financial year is \$400,608.
- 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 2014/15 financial year is \$299,172.
- 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 2014/15 financial year is \$968,330.
- 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 2014/15 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 2014/15:

Maintenance of the access channel of the canals

NIL	\$0
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Maintenance of the canals other than the access channel

Residential canals:

General Maintenance, Approvals and Contract Administration	\$158,188
Dredging	\$78,275
Spoil Disposal	\$1,066,528
Beach Replenishment	\$1,225,000
Water Quality Monitoring	\$6,500

Marina:

General Maintenance, Approvals and Contract Administration	\$17,200
Dredging	\$114,550
Spoil Disposal	\$96,096
Water Quality Monitoring	\$1,300

MAINTENANCE TOTAL:	<u>\$2,763,637</u>
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3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals. To avoid doubt, it is the Council's opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, and all lots, whether dry land or submerged, from time to time comprising the Newport Waterways Marina which is a single canal-front entity in terms of land use, regardless of its internal titling arrangements or boundaries.

4. The Benefitted Area Map marked "Plan A" identifies the lands to be levied with the special charge for the 2014/15 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 24 April 2014, 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 \$46,433,273 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 2014/15 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 2014/15:

Maintenance of the canals

General:

Spoil disposal facility planning	\$100,000
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Residential canals:

General Maintenance, Approvals and Contract Administration	\$48,763
Water Quality Monitoring	\$52,500
Dredging and spoil disposal	\$1,112,250
Hydrographic survey and analysis	\$80,000

Marina:

General Maintenance, Approvals and Contract Administration	\$4,425
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MAINTENANCE TOTAL:	<u>\$1,397,938</u>
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3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals 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 2014/15 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 24 April 2014, 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 \$34,240
 - Special charge amount No. 2 \$856 per canal allotment
 - Special charge amount No. 3 \$14,338 - (NCL x \$214), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
 - Special charge amount No. 4 \$1,284 - (NCL x \$214), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
 - Special charge amount No. 5 \$7,918 - (NCL x \$214), 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 associated public infrastructure 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 \$8,827,816 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 2014/15 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 2014/15:

Maintenance of the canals

Residential canals:

General Maintenance, Approvals and Contract Administration	\$49,825
Dredging	\$349,000
Spoil disposal	\$251,057
Water Quality Monitoring	\$2,000

Maintenance of the Lock and Weir

Residual life and maintenance investigation	<u>\$30,000</u>
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MAINTENANCE TOTAL: \$681,882

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 2014/15 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on "Plan C".
5. **"canal allotment behind the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- is located on the northern (inland) side of the lock and weir; and
 - abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - is used, or has been created to be used, for an end user purpose; and
 - has a valuation which values it individually and separately from any other land; and
 - is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
6. **"canal allotment in front of the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- is located on the southern (ocean) side of the lock and weir; and
 - abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - is used, or has been created to be used, for an end user purpose; and
 - has a valuation which values it individually and separately from any other land; and
 - is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
7. A canal allotment behind the lock and weir, and a canal allotment in front of the lock and weir includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.
8. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.

9. The annual amount of the special charge made shall vary as follows:
 - Special charge amount No. 1 \$1,096
 - Special charge amount No. 2 \$490 per canal allotment behind the lock and weir
 - Special charge amount No. 3 \$137 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 \$11,228,903 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 2014/15 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 2014/15:

Aerodrome Operations

Operations cost	\$122,693
Total Operations	\$122,693

Aerodrome Capital

Minor Works	\$50,000
Resealing of runway and internal roads and car parks	\$360,000
Total Capital	\$410,000
AERODROME TOTAL:	<u>\$532,693</u>

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 2014/15 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 2014/15 financial year will be \$4.10 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 2014/15 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 2014/15 financial year will be \$52.00 per annum.

1.7 CONCESSIONS

For the financial year ending 30 June 2015 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 located in the Moreton Bay Regional Council local government area and the property is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately and, under the terms of the long term lease or agreement, the Qualifying Pensioner must be responsible for the payment of rates levied on the property.
- 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 Pensioner's 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 Rebate 4: Community Organisations – The Council offers a rebate towards rates and charges to community organisations in accordance with the Donations in Lieu of Rates and Charges Levied by Council and Unitywater Policy.

1.8 ISSUE OF RATE NOTICES

Rates and utility charges for the year ending 30 June 2015 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

The amount of all cost recovery fees fixed by the Council will not be more than the cost to the Council of providing the service or taking the action for which the fee is charged.

1.12 OTHER FEES

Other fees are set by the Council for the provision of services for which a cost recovery fee may not be fixed.