

Moreton Bay Regional Council

# BUDGET & OPERATIONAL PLAN 2017 - 2018

CREATING OPPORTUNITIES STRENGTHENING COMMUNITIES VALUING LIFESTYLE







# MAYOR'S MESSAGE

In 2017-18, Moreton Bay Regional Council's \$563 million budget will continue to invest in the lifestyle of our growing region, while delivering a strong economic result for our region.

This will be council's seventh consecutive budget in surplus, a strong financial result that I am proud to again deliver as Mayor.

Moreton Bay Region is renowned for our rolling green hills, charming bayside communities and our world-class sport and recreation facilities that are the envy of councils from across Australia.

That's why this council is continuing its strong focus on delivering vital upgrades to local roads, parks and sporting facilities. The 2017-18 budget includes more than \$87 million to deliver major road and transport upgrades right across our region.

This is an investment in improving our local roads with better surfaces, safety improvements and upgrades to make getting around our region easier.

Our region's many parks, playgrounds, sport and recreation facilities will also benefit from a \$29 million capital boost, with a further \$46.5 million to be spent on vital operations and maintenance of these important community assets.

It's never been a more exciting time to do business in the Moreton Bay Region.

Unprecedented levels of infrastructure investment including a new billion dollar rail line and university precinct is helping to drive real jobs growth, and encourage local businesses to grow and develop.

To ensure our region's economy continues to grow and flourish our council must keep a steady hand on the wheel and our foot firmly on the pedal.

Council's major economic project, the Mill at Moreton Bay, boasts a 460 hectare priority development area spanning across three suburbs in the heart of our region.

The Mill at Moreton Bay has already been declared a development of state significance and is expected to deliver up to 6000 jobs, 10 000 university student placements and up to \$950 million in economic benefit.

This vibrant new precinct will have a major new University of the Sunshine Coast campus at its core, delivering opportunities for new community, sport and recreation, and business facilities, in addition to open space and conservation areas.

Council welcomes a \$35 million grant from the Federal Government and further commitment of a concessional loan to the University of the Sunshine Coast to support construction of the university campus, expected to commence in 2018.

There is no doubt that economic development and investment in lifestyle are a strong focus for this council, and we are proud to partner with Moreton Bay Region Industry and Tourism to continue to support a full calendar of major festivals and events, tourism and business development opportunities for our region.

**Allan Sutherland**  
Mayor - Moreton Bay Regional Council



# BUDGET HIGHLIGHTS 2017-18

*Moreton Bay Regional Council will deliver a budget totalling \$563 million, investing more than \$195.1 million in capital works and returning an operating surplus of \$59.4 million in 2017-18.*



## RATING INFORMATION

- Average total rate increase for owner-occupied properties – 3.99 per cent or \$54.96 per annum (\$1.06 per week increase).
- Council’s pensioner remission will remain at \$250 across the region providing a benefit to approximately 15,600 pensioners.
- No increase in the waste management utility charge.
- The regional infrastructure separate charge has increased by \$10 from \$68 in 2016-17 to \$78 in 2017-18.





# INVESTING IN KEY COMMUNITY PROJECTS

## Key community projects across the region include:

- \$6.75 million to commence construction of a major new soccer precinct at the Moreton Bay Central Sports Complex, Burpengary. Works include three new fields, a multi-purpose clubhouse and carparking facilities.
- \$1.36 million in road improvements along Welsby Parade, Bongaree featuring pedestrian crossings, new lighting and road surface improvements along Donnybrook Road, Toorbul.
- \$6.25 million to upgrade the intersection of Pumicestone Road and Ardossan Road, Caboolture with a pedestrian crossing and traffic lights to improve safety for motorists, students and families outside Pumicestone State School.
- Over \$1 million for major intersection upgrades including the intersections of Boundary Road and Old Gympie Road, Dakabin as well as Brays Road and McClintock Drive, Murrumba Downs.
- \$3.6 million in improvement works for the Redcliffe Jetty including the replacement of concrete decking and pontoon facilities.
- \$1.26 million to improve drainage along May Street, Mango Hill.
- \$4.4 million to upgrade the intersection of Kremzow Road and Leitchs Road, Brendale with new turning lanes, pathways and on-road cycle facilities, improving safety for all road users and reducing delays.
- \$6 million to start construction of the new AFL precinct at Nathan Road, Rothwell. The project includes a senior AFL field, clubhouse, carparking facilities and landscaping works.
- \$900,000 to upgrade Lawnton Pocket Road, Lawnton with a new road surface, active transport facilities and landscaping works.
- \$3.5 million to complete construction of the new bridge at Bunya Road, Draper to improve flood resilience of the road, and river crossing facilities for pedestrians.
- \$4 million to commence an upgrade of the baseball facilities at James Drysdale Reserve including a new senior baseball diamond and amenities building, and complete construction of a new learn to swim pool, Ferny Hills.
- \$2.5 million to undertake a vital upgrade along Mount Nebo Road to improve safety for motorists.
- \$3.3 million expansion of the Morayfield Indoor Sport and Events Centre to build two new multi-purpose courts and an events space to meet increasing demand for sport and recreation facilities and attract larger sporting events to our region.
- \$420,000 to construct a new skate facility and outdoor youth space at Narangba to deliver improved facilities for young people.
- \$350,000 for park upgrades across the region including renewal of playground equipment in Morayfield, North Lakes, Deception Bay, Redcliffe, Bray Park, Eatons Hill, and a further \$250,000 for the development of a new playground facility at Harbour Promenade, Banksia Beach.
- Improvements to our region's State Emergency Service facilities including commencement of planning and design work to replace the existing SES building at Bunya with a purpose-built facility for the Arana Hills SES group, and undertake further enhancements at the Murrumba Downs SES precinct.

# MORETON BAY REGIONAL COUNCIL BY DIVISION



Allan Sutherland  
Mayor



Brooke Savage  
Councillor



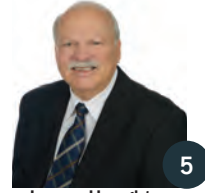
Peter Flannery  
Councillor



Adam Hain  
Councillor



Julie Greer  
Councillor



James Houghton  
Councillor



Koliana Winchester  
Councillor



Denise Sims  
Councillor



Mick Gillam  
Councillor



Mike Charlton  
Deputy Mayor



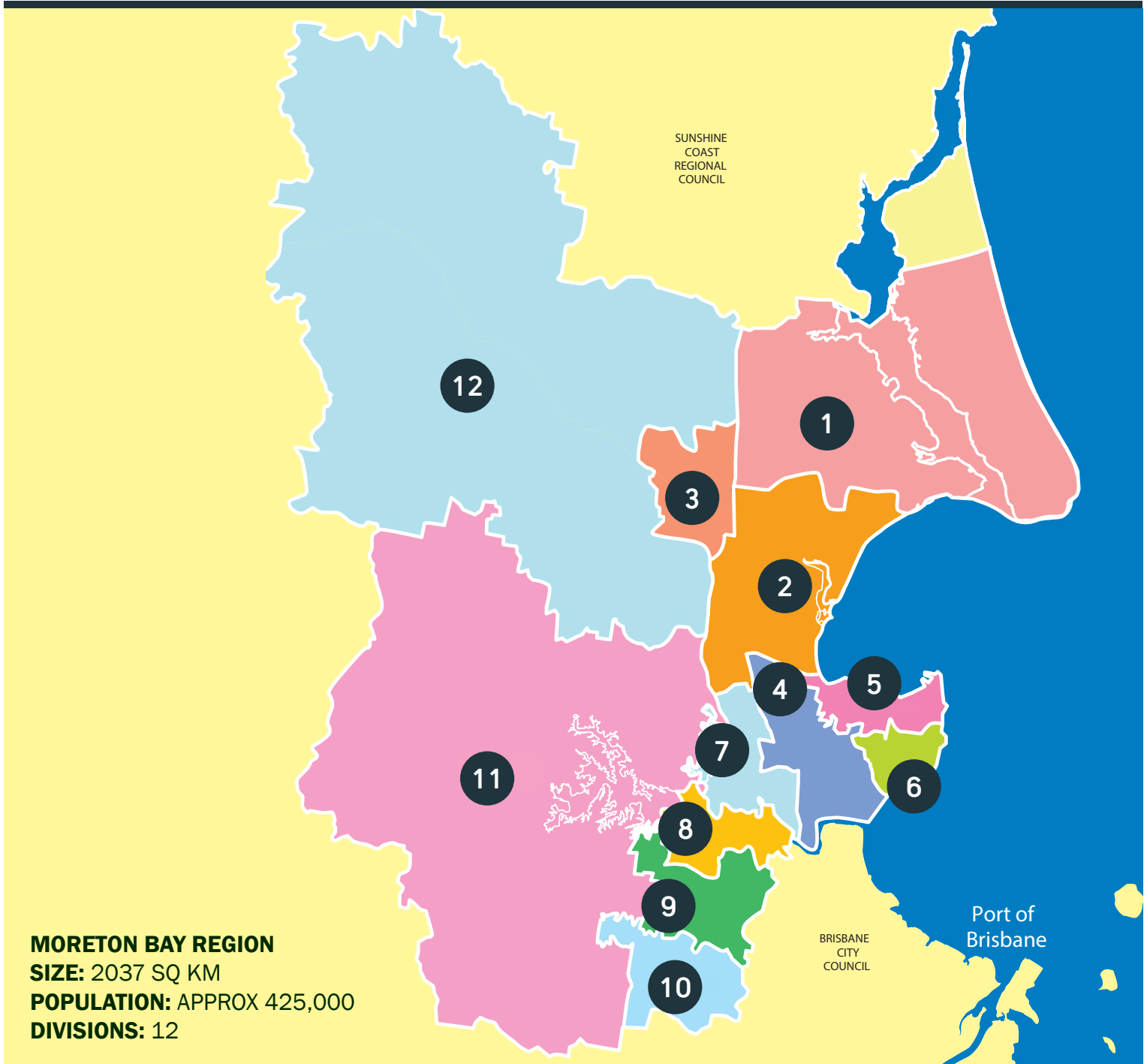
Matt Constance  
Councillor



Darren Grimwade  
Councillor



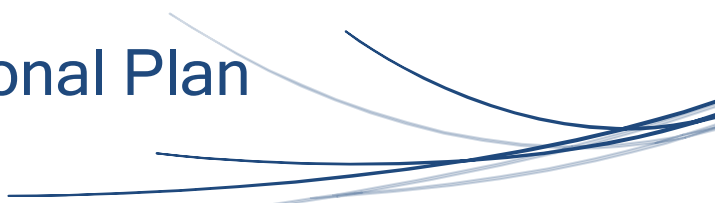
Adrian Raedel  
Councillor



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# Budget and Operational Plan

2017/18



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# Budget 2017/18

## Operating and Capital

	General \$ ('000)	Waste \$ ('000)	Total \$ ('000)
<b>Operating Revenues</b>			
Rates and utility charges	251,930	39,463	291,393
Fees and Charges	30,555	3,986	34,541
Interest Revenue	44,270	160	44,430
Operational Grants and Subsidies	18,352	0	18,352
Other Revenues	29,283	3,449	32,732
Share of Profit of Associate	25,034	0	25,034
Community Service Obligations	(541)	541	0
<b>Total Operating Revenue</b>	<b>398,883</b>	<b>47,599</b>	<b>446,482</b>
<b>Operating Expenses</b>			
Employee Expenses	125,905	5,111	131,016
Materials and Services	108,857	24,554	133,412
Expensed Capital	1,000	0	1,000
Operational Projects	11,607	45	11,652
Finance Costs	792	339	1,131
External Loan Interest Expense	22,193	0	22,193
Depreciation and Amortisation	84,170	2,499	86,669
Competitive Neutrality Adjustments	(11,649)	11,649	0
<b>Total Operating Expenses</b>	<b>342,875</b>	<b>44,198</b>	<b>387,073</b>
<b>Operating Surplus/(Deficit)</b>	<b>56,008</b>	<b>3,401</b>	<b>59,408</b>
<b>Capital Revenues and Expenses</b>			
Infrastructure Cash Contributions	22,500	0	22,500
Contributed Assets	40,227	0	40,227
Capital Grants and Subsidies	20,611	0	20,611
Share of Profit of Associate	48,000	0	48,000
<b>Total Capital Revenues and Expenses</b>	<b>131,338</b>	<b>0</b>	<b>131,338</b>
<b>Net Result</b>	<b>187,345</b>	<b>3,401</b>	<b>190,746</b>
<b>Appropriations</b>			
Transfer Capital Revenues to Capital Account	(108,838)	0	(108,838)
Transfers (to) Reserves	(30,488)	0	(30,488)
Transfers from Reserves for Operating Purposes	1,164	0	1,164
General Revenue used for Capital Purposes	(49,184)	(3,401)	(52,585)
<b>Total Appropriations</b>	<b>(187,345)</b>	<b>(3,401)</b>	<b>(190,746)</b>
Unappropriated Surplus/(Deficit) for the year	(0)	0	(0)
Unappropriated Surplus/(Deficit) brought forward	0	0	0
<b>Unappropriated Surplus/(Deficit) carried forward</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
<b>Capital Funding Sources</b>			
General Revenue used for Capital Purposes	49,184	3,401	52,585
Capital Subsidies Received	20,611	0	20,611
Contributed Assets	40,227	0	40,227
Loans Raised	26,250	0	26,250
Disposal Proceeds from Asset Sales	30,300	0	30,300
Transfers from Reserves for Capital Purposes	35,000	0	35,000
Depreciation and Amortisation funded	84,170	2,499	86,669
Transfer of Land Sales Revenue to Reserve	(28,500)	0	(28,500)
<b>Total Appropriations</b>	<b>257,242</b>	<b>5,900</b>	<b>263,142</b>
<b>Capital Funding Applications</b>			
Capital Expenditure on New Assets	127,170	5,875	133,045
Capital Expenditure on Replacement Assets	62,122	25	62,147
<b>Total Capital Expenditure</b>	<b>189,292</b>	<b>5,900</b>	<b>195,192</b>
Contributed Assets	40,227	0	40,227
Loan Redemption	27,723	0	27,723
<b>Net Result</b>	<b>257,242</b>	<b>5,900</b>	<b>263,142</b>

# Statement of Income and Expenditure

## Long-Term Financial Forecast

	2017/18	2017/18	2017/18	2018/19	2018/19	2018/19	2019/20	2019/20	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	General	Waste	Council	General	Waste	Council	General	Waste	Council	Council	Council	Council	Council	Council	Council	Council
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Operating Income</b>																
Gross rates and utility charges	255,187	40,004	295,191	265,335	40,576	305,910	275,889	41,156	317,045	328,611	340,611	353,845	367,596	381,883	396,727	412,150
Less pensioner remissions	(3,257)	(541)	(3,798)	(3,322)	(541)	(3,864)	(3,389)	(541)	(3,930)	(3,998)	(4,067)	(4,148)	(4,231)	(4,316)	(4,402)	(4,490)
Fees and charges	30,555	3,986	34,541	31,837	4,159	35,996	33,168	4,339	37,508	39,094	41,898	43,686	45,405	47,192	49,050	50,980
Interest revenue	44,270	160	44,430	45,454	166	45,620	45,119	173	45,291	46,149	47,130	45,403	43,077	43,693	44,002	44,980
Operational grants and subsidies	18,352	0	18,352	17,972	0	17,972	17,972	0	17,972	17,972	17,972	17,972	17,972	17,972	17,972	17,972
Other income	54,317	3,449	57,766	54,929	2,991	57,920	54,860	3,066	57,926	58,226	58,759	58,470	58,808	59,141	59,476	59,822
Community Service Obligations	(541)	541	0	(541)	541	0	(541)	541	0	0	0	0	0	0	0	0
<b>Total Operating Income</b>	<b>398,883</b>	<b>47,599</b>	<b>446,482</b>	<b>411,664</b>	<b>47,892</b>	<b>459,556</b>	<b>423,077</b>	<b>48,735</b>	<b>471,812</b>	<b>486,054</b>	<b>502,303</b>	<b>515,229</b>	<b>528,627</b>	<b>545,564</b>	<b>562,825</b>	<b>581,414</b>
<b>Capital Income</b>																
Infrastructure cash contributions	22,500	0	22,500	23,500	0	23,500	23,500	0	23,500	24,500	27,000	27,000	27,000	27,000	27,000	27,000
Capital grants and subsidies	20,611	0	20,611	33,634	0	33,634	280	0	280	280	280	140	5,000	0	0	0
Other capital income	88,227	0	88,227	88,227	0	88,227	88,227	0	88,227	88,227	88,227	88,227	88,227	88,227	88,227	88,227
<b>Total Capital Income</b>	<b>131,338</b>	<b>0</b>	<b>131,338</b>	<b>145,361</b>	<b>0</b>	<b>145,361</b>	<b>112,007</b>	<b>0</b>	<b>112,007</b>	<b>113,007</b>	<b>115,507</b>	<b>115,367</b>	<b>120,227</b>	<b>115,227</b>	<b>115,227</b>	<b>115,227</b>
<b>Total Income</b>	<b>530,221</b>	<b>47,599</b>	<b>577,819</b>	<b>557,024</b>	<b>47,892</b>	<b>604,916</b>	<b>535,084</b>	<b>48,735</b>	<b>583,819</b>	<b>599,061</b>	<b>617,810</b>	<b>630,596</b>	<b>648,854</b>	<b>660,791</b>	<b>678,052</b>	<b>696,641</b>
<b>Operating Expenses</b>																
Salaries, materials and service expenses	247,370	29,710	277,080	252,506	30,937	283,442	268,197	32,200	300,397	303,709	306,207	323,507	327,955	339,402	350,537	355,889
Depreciation and amortisation	84,170	2,499	86,669	87,201	2,837	90,038	90,066	2,747	92,813	94,824	98,518	102,729	107,280	111,912	115,740	118,701
Finance costs	792	339	1,131	810	339	1,150	829	339	1,168	1,201	1,235	1,270	1,307	1,345	1,384	1,426
External Loan Interest Expense	22,193	0	22,193	21,762	0	21,762	21,247	0	21,247	20,410	20,379	19,442	18,453	18,366	17,787	17,049
Competitive Neutrality Adjustments	(11,649)	11,649	0	(5,723)	5,723	0	(10,369)	10,369	0	0	0	0	0	0	0	0
<b>Total Operating Expenses</b>	<b>342,875</b>	<b>44,198</b>	<b>387,073</b>	<b>356,555</b>	<b>39,837</b>	<b>396,392</b>	<b>369,971</b>	<b>45,655</b>	<b>415,626</b>	<b>420,143</b>	<b>426,338</b>	<b>446,948</b>	<b>454,995</b>	<b>471,025</b>	<b>485,448</b>	<b>493,064</b>
<b>Net Result</b>	<b>187,345</b>	<b>3,401</b>	<b>190,746</b>	<b>200,470</b>	<b>8,055</b>	<b>208,525</b>	<b>165,114</b>	<b>3,080</b>	<b>168,194</b>	<b>178,919</b>	<b>191,472</b>	<b>183,648</b>	<b>193,860</b>	<b>189,766</b>	<b>192,604</b>	<b>203,577</b>

# Statement of Financial Position

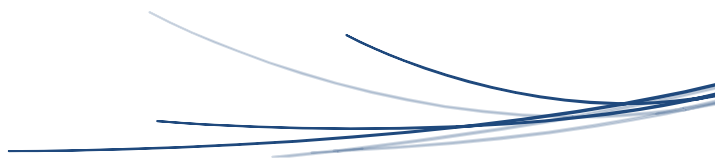
## Long-Term Financial Forecast

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Assets</b>										
<b>Current Assets</b>										
Cash and cash equivalents	276,620	248,464	239,508	253,216	236,405	165,811	159,878	165,974	172,969	192,074
Trade and other receivables	41,933	43,178	44,437	46,024	47,697	49,303	50,888	52,815	54,672	56,602
Inventories	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092
<b>Total Current Assets</b>	<b>319,644</b>	<b>292,733</b>	<b>285,037</b>	<b>300,332</b>	<b>285,194</b>	<b>216,206</b>	<b>211,858</b>	<b>219,880</b>	<b>228,733</b>	<b>249,768</b>
<b>Non-Current Assets</b>										
Trade and other receivables	741,805	741,805	741,805	741,805	741,805	741,805	741,805	741,805	741,805	741,805
Investments	1,140,201	1,188,201	1,236,201	1,284,201	1,332,201	1,380,201	1,428,201	1,476,201	1,524,201	1,572,201
Property, plant and equipment	4,338,728	4,521,356	4,640,588	4,755,203	4,898,495	5,086,179	5,234,756	5,359,537	5,483,940	5,586,439
Other non-current assets	1,410	936	569	472	375	278	182	182	182	182
<b>Total Non-Current Assets</b>	<b>6,222,145</b>	<b>6,452,297</b>	<b>6,619,163</b>	<b>6,781,681</b>	<b>6,972,876</b>	<b>7,208,463</b>	<b>7,404,943</b>	<b>7,577,725</b>	<b>7,750,128</b>	<b>7,900,627</b>
<b>Total Assets</b>	<b>6,541,789</b>	<b>6,745,031</b>	<b>6,904,200</b>	<b>7,082,013</b>	<b>7,258,071</b>	<b>7,424,669</b>	<b>7,616,802</b>	<b>7,797,605</b>	<b>7,978,860</b>	<b>8,150,394</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
Trade and other payables	36,745	37,619	40,115	40,588	40,814	43,469	43,888	45,694	47,325	48,001
Borrowings	30,678	33,618	36,716	40,454	42,549	42,029	46,308	50,104	53,646	29,982
Provisions	13,644	13,644	13,644	13,644	13,644	13,644	13,644	13,644	13,644	13,644
Other current liabilities	384	384	384	384	384	384	384	384	384	384
<b>Total Current Liabilities</b>	<b>81,451</b>	<b>85,264</b>	<b>90,858</b>	<b>95,070</b>	<b>97,390</b>	<b>99,525</b>	<b>104,223</b>	<b>109,826</b>	<b>114,998</b>	<b>92,010</b>
<b>Non-Current Liabilities</b>										
Trade and other payables	415	415	415	415	415	415	415	415	415	415
Borrowings	355,077	345,980	331,362	326,044	308,310	289,126	282,700	268,135	251,614	242,559
Provisions	20,643	20,643	20,643	20,643	20,643	20,643	20,643	20,643	20,643	20,643
<b>Total Non-Current Liabilities</b>	<b>376,134</b>	<b>367,038</b>	<b>352,420</b>	<b>347,102</b>	<b>329,368</b>	<b>310,184</b>	<b>303,758</b>	<b>289,193</b>	<b>272,672</b>	<b>263,617</b>
<b>Total Liabilities</b>	<b>457,585</b>	<b>452,302</b>	<b>443,278</b>	<b>442,172</b>	<b>426,758</b>	<b>409,709</b>	<b>407,981</b>	<b>399,019</b>	<b>387,670</b>	<b>355,627</b>
<b>NET COMMUNITY ASSETS</b>	<b>6,084,204</b>	<b>6,292,729</b>	<b>6,460,922</b>	<b>6,639,841</b>	<b>6,831,313</b>	<b>7,014,961</b>	<b>7,208,820</b>	<b>7,398,587</b>	<b>7,591,190</b>	<b>7,794,767</b>
<b>Community Equity</b>										
Retained surplus	5,212,213	5,420,737	5,588,931	5,767,850	5,959,322	6,142,969	6,336,829	6,526,595	6,719,199	6,922,776
Asset revaluation surplus	871,991	871,991	871,991	871,991	871,991	871,991	871,991	871,991	871,991	871,991
<b>TOTAL COMMUNITY EQUITY</b>	<b>6,084,204</b>	<b>6,292,729</b>	<b>6,460,922</b>	<b>6,639,841</b>	<b>6,831,313</b>	<b>7,014,961</b>	<b>7,208,820</b>	<b>7,398,587</b>	<b>7,591,190</b>	<b>7,794,767</b>



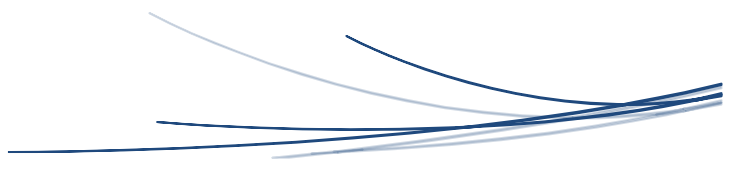
# Statement of Cash Flows

## 2017/18



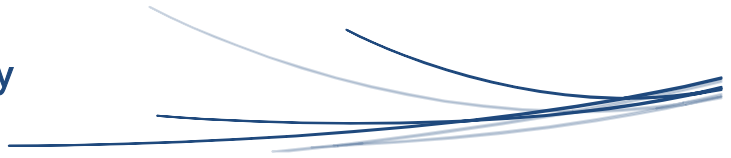
	2017/18	2018/19	2019/20
	\$ ('000)	\$ ('000)	\$ ('000)
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	395,560	393,912	406,730
Payment to suppliers and employees	(273,346)	(283,718)	(299,069)
Interest received	44,430	45,620	45,291
Borrowing costs	(22,193)	(21,762)	(21,247)
Non-capital grants and contributions	18,288	18,779	18,532
<b>Cash inflow (outflow) from Operating Activities</b>	<b>162,739</b>	<b>152,831</b>	<b>150,237</b>
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment	(195,192)	(233,764)	(193,252)
Grants and contributions received	43,111	57,134	23,780
Proceeds from the sale of assets	30,300	1,800	21,800
<b>Cash inflow (outflow) from Investing Activities</b>	<b>(121,781)</b>	<b>(174,830)</b>	<b>(147,672)</b>
<b>Cash Flows from Financing Activities</b>			
Proceeds from borrowings	26,250	24,518	22,094
Repayment of borrowings	(27,723)	(30,674)	(33,615)
<b>Cash inflow (outflow) from Financing Activities</b>	<b>(1,473)</b>	<b>(6,157)</b>	<b>(11,521)</b>
<b>Net (decrease) / increase in Cash Held</b>	<b>39,485</b>	<b>(28,156)</b>	<b>(8,955)</b>
Cash at beginning of the financial year	237,135	276,620	248,464
<b>Cash at the end of the financial year</b>	<b>276,620</b>	<b>248,464</b>	<b>239,508</b>

## Statement of Changes in Equity 2017/18



	2017/18	2018/19	2019/20
	\$ ('000)	\$ ('000)	\$ ('000)
<b>Retained Surplus</b>			
Opening balance	5,021,467	5,212,213	5,420,737
Net result	190,746	208,525	168,194
<b>Closing Balance</b>	<b>5,212,213</b>	<b>5,420,737</b>	<b>5,588,931</b>
<b>Asset Revaluation Surplus</b>			
Opening balance	871,991	871,991	871,991
<b>Closing Balance</b>	<b>871,991</b>	<b>871,991</b>	<b>871,991</b>
<b>Total Community Equity</b>	<b>6,084,204</b>	<b>6,292,729</b>	<b>6,460,922</b>

# Measures of Financial Sustainability 2017/18



In accordance with section 169 of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

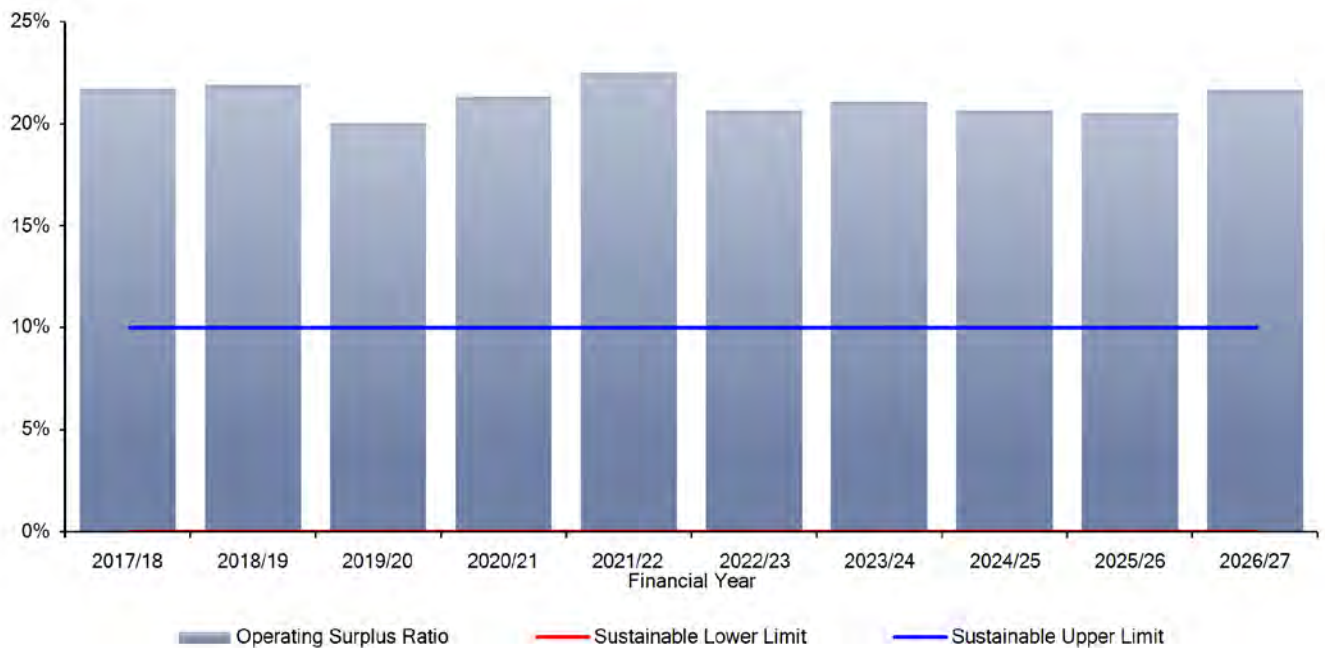
The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (Local Government Act 2009 (Act), section 104(2)).

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

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

The targets indicated in each graph are sourced from the 'Financial management (sustainability) guideline 2013' which is available from the website of The Department of Infrastructure, Local Government and Planning.

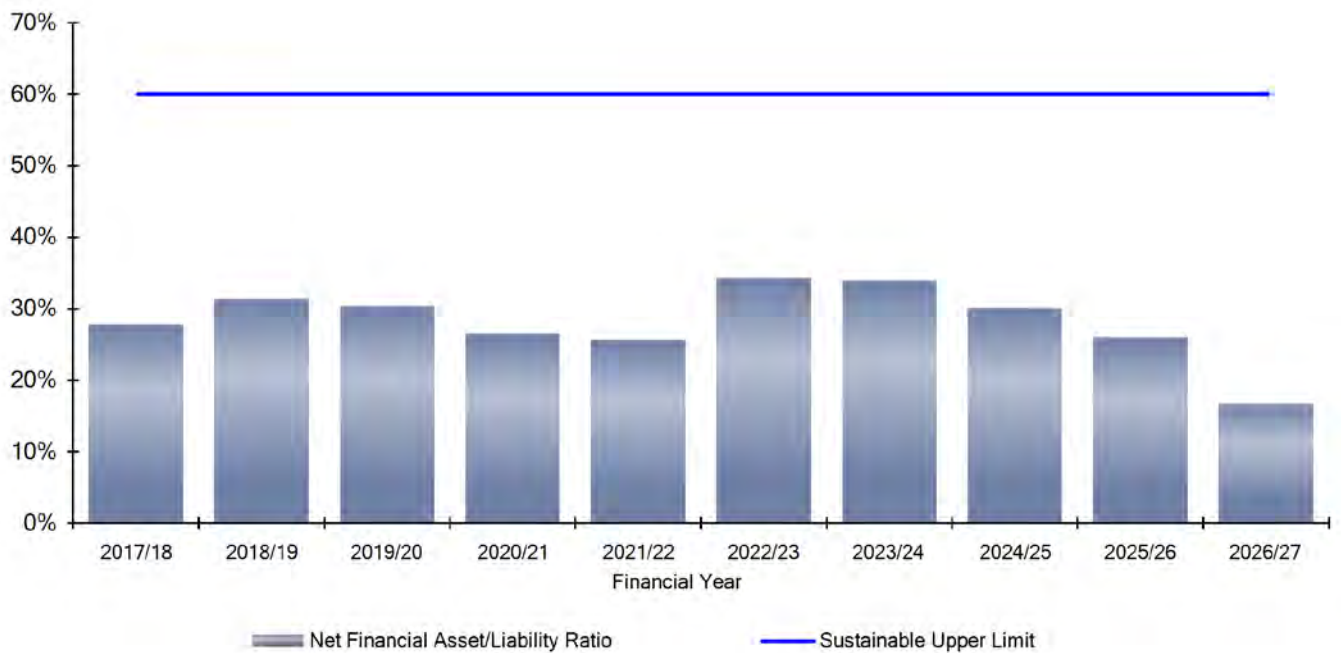
## Operating Surplus Ratio



Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	<u>Net Operating Surplus/(Deficit)</u> Operating Revenue	Between 0% and 10% (on average over the long term)
<b>Commentary</b>		
Council is forecasting a positive (greater than 0%) operating surplus ratio in each of the ten years. A positive ratio indicates that recurring operating revenue exceeds recurring operating expenses and this assists in funding capital expenditure. This can result in less reliance on borrowing money to fund capital expenditure and thus reduces Council debt. The positive operating surplus ratio of Council for the entire ten year period is a strong indicator of long term sustainability.		



### Net Financial Liabilities Ratio



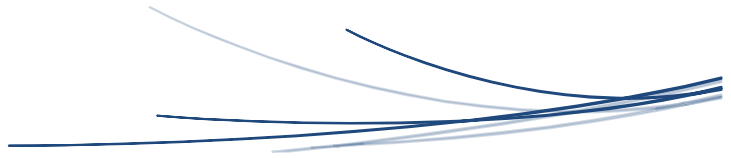
Description	Measure	Target
Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues	$\frac{\text{Total Liabilities less Current Assets}}{\text{Operating Revenue}}$	Not greater than 60% (on average over the long term)
<b>Commentary</b>		
This ratio indicates Council does not exceed the upper limit of 60% over the entire forecast period. This indicates an acceptable level of operating revenues are being used to meet the net financial liabilities of Council.		

## Asset Sustainability Ratio



Description	Measure	Target
Demonstrates the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives	<u>Capital Expenditure on Replacement Assets</u> Depreciation Expense	Greater than 90% (on average over the long term)
<b>Commentary</b>		
Capital expenditure can broadly be classified as New (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. As the ten year forecast indicates Council's ratio is below the target of 90% or better but is forecast to improve across the ten year period.		

## Additional Legislative Disclosures 2017/18



In accordance with section 169 of the Local Government Regulation 2012, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2017/18) compared with the rates and utility charges levied in the previous budget (2016/17). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2016/17	Adopted Budget 2017/18	% Change from 2016/17 to 2017/18
Gross Rates and Utility Charges	\$277,173,898	\$295,191,209	6.50%

One point of note is that the percentage change is a combined increase across all types of differential general rating categories, special charges and waste utility charges as defined in the Council's revenue statement (included in this budget) with a further allowance made for rate growth. Council has in total 261 differential general rating categories (examples being residential properties, commercial properties, agricultural properties, hotels, shopping centres, retirement villages and many more) and a number of different special charges and waste utility charges which it levies.



# Budget and Operational Plan by Department

## Department: Financial and Project Services

Budget 2017/18	
Category	\$
Capital Revenue	(60,927,000)
Capital Expenditure	1,267,500
Contributed Assets	40,227,000
Loan Redemption	27,723,154
Borrowings	(26,250,000)
Capital Reserves Transfers	22,500,000
Operational Revenue	(442,722,897)
Operational Expenditure	159,579,262
Operational Reserves Transfers	7,028,307
Operational Projects Expenditure	560,000

The department is delivering on the following Corporate Plan strategies

Strategy: Maintain an efficient and effective organisation	
Key Performance Indicator	Annual Target
Amount of outstanding rates (excluding prepayments) at the end of each quarter	3 %
Obtain an unmodified external audit opinion for 2016/17	100 %
Liquidity - Target working capital ratio to be greater than 3	3
Maximise interest revenue on surplus cash invested with QTC and other financial institutions	2.75 %
Liquidity - Target cash expenses cover to be greater than 6 months	6
Fiscal Flexibility - Target interest cover to be greater than 6 months	6
Availability of corporate information systems during business hours	99 %
Internal customer satisfaction with corporate information systems	90 %
Availability of council's website	99 %

## Department: Human Resources

Budget 2017/18	
Category	\$
Operational Revenue	(38,000)
Operational Expenditure	2,496,086

The department is delivering on the following Corporate Plan strategies

Strategy: Maintain an efficient and effective organisation	
Key Performance Indicator	Annual Target
Disputes that go to the Commission resolved in council's favour	90 %
Timeframe to fill a position no longer than 9 weeks	80 %

## Department: Legal Services

Budget 2017/18	
Category	\$
Operational Revenue	(5,000)
Operational Expenditure	1,654,165
The department is delivering on the following Corporate Plan strategies	
Strategy: Maintain transparent, robust and compliant decision-making	
Key Performance Indicator	Annual Target
Litigation satisfactorily resolved	90 %
Legal advice provided within agreed timeframes	100 %
Compliance with statutory and policy timeframes for Right To Information and Information Privacy applications and Complaints	95 %

## Department: Mayors and Councillors

Budget 2017/18	
Category	\$
Operational Expenditure	2,821,942

## Department: Office of the CEO Directorate

Budget 2017/18	
Category	\$
Operational Revenue	(200)
Operational Expenditure	6,217,132
Operational Projects Expenditure	28,630
The department is delivering on the following Corporate Plan strategies	
Strategy: Develop a sustainable, innovative and thriving economy that creates valuable employment for residents, protects the region's high quality of life and provides a prosperous future for residents	
Key Performance Indicator	Annual Target
Customer satisfaction rating with regional visitor information centre experience	90 %
Tourist activity as measured by enquiries at Visitor Information Centres	80,000
Maintain / Increase in attendance at Council arranged events	10 %
Customer satisfaction with Council sponsored events	80 %
Strategy: Protect council assets, people and environment	
Key Performance Indicator	Annual Target
Internal audit plan progressed as scheduled	100 %
Audit recommendations implemented	90 %
Strategy: Develop communications which promote and support council services	
Key Performance Indicator	Annual Target
Council media releases utilised by media organisations	80 %

## Department: Engineering, Construction and Maintenance Directorate

Budget 2017/18	
Category	\$
Capital Revenue	(20,610,589)
Capital Expenditure	178,029,000
Capital Reserves Transfers	(35,000,000)
Operational Revenue	(25,122)
Operational Expenditure	3,756,456
Operational Projects Expenditure	992,000
The department is delivering on the following Corporate Plan strategies	
Strategy: Develop arrangements to mitigate the impact of disaster events	
Key Performance Indicator	Annual Target
Hours of disaster management training undertaken	1,000
Number of disaster management exercises conducted	4
Hectares of planned burns completed (5% of council land)	300
Numbers of Local Disaster Coordination Centre personnel meeting core training levels	50
Compliance of Local Disaster Management Plan with Emergency Management Assurance Framework	100 %
Strategy: Maintain safe public spaces	
Key Performance Indicator	Annual Target
CCTV cameras and equipment to be fully operational	94 %
Police CCTV footage requests processed within agreed timeframes	95 %

## Department: Waste Services

Budget 2017/18	
Category	\$
Operational Revenue	(6,536,000)
Operational Expenditure	31,951,900
Operational Projects Expenditure	45,000
The department is delivering on the following Corporate Plan strategies	
Strategy: Maintain sustainable waste management for the Moreton Bay Region	
Key Performance Indicator	Annual Target
Kerbside waste and recyclable waste bins collected as scheduled	100 %
Total tonnage of general and recyclable waste collected from kerbside bins that is recycled	22 %
Total tonnage of waste collected at waste facilities from residential and commercial premises (excluding kerbside bins collection) that is recycled	45 %

## Department: Project Management and Construction

Budget 2017/18	
Category	\$
Capital Expenditure	20,000
Operational Expenditure	1,323,895
The department is delivering on the following Corporate Plan strategies	
Strategy: Facilitate growth while retaining the region's unique environment and lifestyle choices	
Key Performance Indicator	Annual Target
Percentage of capital works program completed	100 %

## Department: Engineering

Budget 2017/18	
Category	\$
Operational Revenue	(1,524,201)
Operational Expenditure	8,004,400
Operational Reserves Transfers	(204,562)
Operational Projects Revenue	(150,000)
Operational Projects Expenditure	2,332,000
The department is delivering on the following Corporate Plan strategies	
Strategy: Facilitate growth while retaining the region's unique environment and lifestyle choices	
Key Performance Indicator	Annual Target
Customer requests addressed within the set response time	95 %
Planning projects are completed in the financial year prior to design	95 %

## Department: Integrated Transport Planning and Design

Budget 2017/18	
Category	\$
Operational Revenue	(34,000)
Operational Expenditure	2,853,475
The department is delivering on the following Corporate Plan strategies	
Strategy: Develop vibrant, accessible and appealing places	
Key Performance Indicator	Annual Target
Design program is completed in the financial year prior to construction	95 %

## Department: Asset Maintenance

Budget 2017/18	
Category	\$
Capital Revenue	(1,800,000)
Capital Expenditure	8,555,000
Operational Revenue	(1,037,503)
Operational Expenditure	85,590,953
Operational Projects Revenue	(25,000)
Operational Projects Expenditure	1,080,000
<b>The department is delivering on the following Corporate Plan strategies</b>	
Strategy: Maintain safe public spaces	
Key Performance Indicator	Annual Target
Graffiti removal requests completed in accordance with timeframes	95 %
Strategy: Maintain and enhance spaces and facilities that are used by the community	
Key Performance Indicator	Annual Target
Programmed buildings and facilities maintenance activities completed in accordance with schedule	100 %
Customer requests addressed within the set response time	95 %
Strategy: Maintain an efficient and effective organisation	
Key Performance Indicator	Annual Target
Light fleet is maintained in accordance with programmed maintenance service schedules	95 %
Heavy fleet, plant and equipment is maintained in accordance with programmed maintenance service schedules	95 %
Compliance with all Queensland Transport Statutory Regulations	100 %
Small equipment is maintained in accordance with programmed maintenance service schedules	95 %
Strategy: Protect public assets and maintain environmental standards through management of the stormwater network, coastal areas and waterways	
Key Performance Indicator	Annual Target
Programmed stormwater maintenance activities completed in accordance with schedule	100 %
Stormwater network customer requests completed within level of service timeframes	95 %
Programmed maritime facilities maintenance activities completed in accordance with schedule	100 %
Customer requests for marine related services completed within level of service timeframes	95 %
Strategy: Maintain a safe, efficient, reliable and integrated transport network	
Key Performance Indicator	Annual Target
Programmed roads maintenance activities completed in accordance with schedule	100 %
Road network customer requests completed within level of service timeframes	95 %
Strategy: Develop quality and accessible recreation opportunities that enhance the lifestyle of residents	
Key Performance Indicator	Annual Target
Programmed parks maintenance activities (mowing and landscaping) completed in accordance with schedule	100 %
Parks customer requests completed within level of service timeframes	95 %
Programmed parks inspection activities (playgrounds) completed in accordance with schedule	100 %



## Department: Community and Environmental Services Directorate

Budget 2017/18	
Category	\$
Operational Expenditure	339,038

## Department: Sport and Recreation

Budget 2017/18	
Category	\$
Operational Revenue	(330,700)
Operational Expenditure	2,866,213
Operational Projects Expenditure	195,000
<b>The department is delivering on the following Corporate Plan strategies</b>	
Strategy: Develop and support well planned, maintained and managed sport facilities	
Key Performance Indicator	Annual Target
Percentage of Improvement Works Applications assessed within 5 working days	90 %
Strategy: Develop quality and accessible recreation opportunities that enhance the lifestyle of residents	
Key Performance Indicator	Annual Target
Participation rate in council sport and recreation programs	95 %

## Department: Regulatory Services

Budget 2017/18	
Category	\$
Operational Revenue	(16,644,800)
Operational Expenditure	13,065,094
Operational Projects Expenditure	160,000
<b>The department is delivering on the following Corporate Plan strategies</b>	
Strategy: Facilitate quality development outcomes, in partnership with industry, that are consistent with the region's vision for growth	
Key Performance Indicator	Annual Target
Private Certifier referrals assessed within statutory timeframes	100 %
Development activity customer requests completed within defined timeframes	90 %
Plumbing assessments completed within statutory timeframes	100 %
Strategy: Maintain a lifestyle enhanced and protected by local law	
Key Performance Indicator	Annual Target
Animal Management - Customer requests responded to within 5 business days	95 %
Regulated Parking - Number of equivalent days of random patrols undertaken in designated areas (3 per week)	156
Strategy: Maintain healthy communities through appropriate programs and regulation	
Key Performance Indicator	Annual Target
Pest Management - Customer requests responded to within 5 business days	95 %
Immunisation - Vaccination program rates exceed the State program average rates by at least 1%	85 %
Environment and Health Licensing - Customer requests responded to within 5 working days	95 %

## Department: Community and Customer Services

Budget 2017/18	
Category	\$
Operational Revenue	(1,647,625)
Operational Expenditure	10,376,823
Operational Projects Expenditure	3,631,170
The department is delivering on the following Corporate Plan strategies	
Strategy: Develop a strong and inclusive community	
Key Performance Indicator	Annual Target
Engagement with community organisations by Council's Community and Customer Services department	2,500
Percentage of available child care places filled at Birralee Child Care Centre	95 %
Strategy: Maintain efficient and responsive customer services	
Key Performance Indicator	Annual Target
Customer satisfaction with call centre service	95 %
Customer calls resolved at the first point of contact	90 %
Customer satisfaction with Customer Service Centre service	95 %
Customer enquiries resolved at the first point of contact	90 %
Strategy: Develop and showcase the region's diverse arts, cultural heritage and social history	
Key Performance Indicator	Annual Target
Number of projects supported through Council's community grants program	140
Number of individuals supported through Council's community grants program	400
Attendance at Council's Community and Cultural development activities	5,000

## Department: Environmental Services

Budget 2017/18	
Category	\$
Operational Revenue	(9,086)
Operational Expenditure	2,431,623
Operational Projects Expenditure	182,000
The department is delivering on the following Corporate Plan strategies	
Strategy: Maintain and enhance the health of the natural environment	
Key Performance Indicator	Annual Target
Public participation in environmental programs and activities	32,000
Percentage of scheduled environmental assessments and monitoring completed	100 %

## Department: Libraries, Galleries and Museums

Budget 2017/18	
Category	\$
Capital Expenditure	190,000
Operational Revenue	(2,371,186)
Operational Expenditure	14,557,235
Operational Projects Revenue	(386,480)
Operational Projects Expenditure	386,480
<b>The department is delivering on the following Corporate Plan strategies</b>	
Strategy: Develop and deliver a contemporary public library service	
Key Performance Indicator	Annual Target
Customer satisfaction with library services and programs	90 %
Strategy: Develop and showcase the region's diverse arts, cultural heritage and social history	
Key Performance Indicator	Annual Target
Number of exhibitions delivered by Council's galleries	60
Number of exhibitions delivered by Council's museums	12
Customer satisfaction with gallery exhibitions and programs	90 %
Customer satisfaction with museum exhibitions and programs	90 %

## Department: Development Services

Budget 2017/18	
Category	\$
Operational Revenue	(9,125,000)
Operational Expenditure	6,680,652
The department is delivering on the following Corporate Plan strategies	
Strategy:	Facilitate quality development outcomes, in partnership with industry, that are consistent with the region's vision for growth
Key Performance Indicator	Annual Target
Code Assessable MCU / RAL applications decided within 35 business days	80 %
Code Assessable Operational Works applications decided within 20 business days	80 %
Survey Plan endorsements within 20 business days	80 %
Third Party Survey Plan endorsement within 5 business days (mb+)	80 %
Third Party Operational Works applications decided within 5 business days (mb+)	80 %
Customer Satisfaction Survey Results for Development Services rates service as good or excellent	80 %

## Department: Strategic Planning

Budget 2017/18	
Category	\$
Operational Expenditure	3,466,231
Operational Projects Expenditure	1,860,000
The department is delivering on the following Corporate Plan strategies	
Strategy:	Develop a sustainable, innovative and thriving economy that creates valuable employment for residents, protects the region's high quality of life and provides a prosperous future for residents
Key Performance Indicator	Annual Target
Deliver the Economic Development Action Plan for the Moreton Bay Region	100 %
Attract and establish businesses with employees greater than 20	20
Strategy:	Facilitate growth while retaining the region's unique environment and lifestyle choices
Key Performance Indicator	Annual Target
Planned internal activities and projects completed	90 %
Customer Satisfaction Survey Results for Economic Development rates service as good or excellent	80 %

## Department: Planning and Economic Development Directorate

Budget 2017/18	
Category	\$
Operational Expenditure	314,445

## Department: Property and Commercial Services

Budget 2017/18	
Category	\$
Capital Expenditure	7,130,000
Capital Reserves Transfers	28,500,000
Operational Revenue	(11,868,945)
Operational Expenditure	12,981,568
Operational Projects Expenditure	200,000
<b>The department is delivering on the following Corporate Plan strategies</b>	
Strategy: Develop a sustainable, innovative and thriving economy that creates valuable employment for residents, protects the region's high quality of life and provides a prosperous future for residents	
Key Performance Indicator	Annual Target
Attendance at the Caboolture Hub Learning and Business Centre	30,000
Customer satisfaction with Caboolture Hub Learning and Business Centre activities	85 %
Number of hirers of the Caboolture Hub Learning and Business Centre facilities	2,000
Number of equestrian events and activities held at QSEC	312
Number of people participating in equestrian events and activities held at QSEC	3,900
Number of scheduled caravan park compliance audits (4 x 6 audits and 2 x 2 audits)	28
Patronage of caravan parks is within forecast rates	80 %
Tenancy rate of leased commercial/retail buildings	95 %
Tenancy rate of leased residential buildings	95 %
Strategy: Develop and support well planned, maintained and managed sport facilities	
Key Performance Indicator	Annual Target
Number of scheduled swimming pool compliance audits	48
Usage of MSEC is within forecast rates	90 %
Patronage of swimming pools is within forecast rates	90 %
Number of scheduled MSEC compliance audits	4 %
Strategy: Develop and showcase the region's diverse arts, cultural heritage and social history	
Key Performance Indicator	Annual Target
Number of events and activities conducted at Redcliffe Cultural Centre	204
Attendance at Redcliffe Cultural Centre	45,000
Number of tickets sold for events and activities at Redcliffe Cultural Centre	45,000

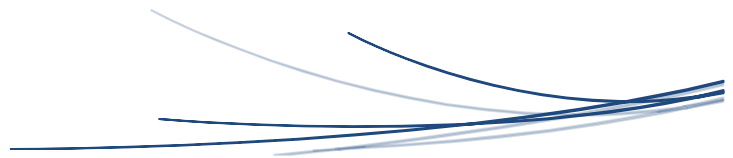
## Department: Executive Services

Budget 2017/18	
Category	\$
Operational Expenditure	1,608,679
<b>The department is delivering on the following Corporate Plan strategies</b>	
Strategy: Maintain transparent, robust and compliant decision-making	
Key Performance Indicator	Annual Target
Compliance with statutory and corporate requirements for council meetings and decision making	100 %



## Department: Executive and Property Services Directorate

Budget 2017/18	
Category	\$
Operational Expenditure	483,838



## Head of Power

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

## Objective

The purpose of this policy is to state, for the 2017/18 financial year:

1. The principles the Council intends to apply for:
  - Levying rates and charges
  - Granting concessions for rates and charges
  - Recovering overdue rates and charges; and
  - Cost-recovery methods.
2. The purpose for the concessions for rates and charges the Council intends to grant; and
3. The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

## Application

This Revenue Policy applies for the 2017/18 financial year

## Policy Statement

### **1. Making Rates and Charges**

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

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

### **2. Limitation on Increase in General Rates**

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

### **3. General Rates**

In the 2017/18 financial year Council will apply a differential general rating approach for the levying of general rates. Differential general rates will be levied on all rateable land in the Council's local government area. This differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single rate in the dollar. Within all differential rating categories, a minimum general rate will be applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome.

When determining differential rating outcomes, Council may have regard to:

- the level of services available to the land and the cost of making those services available;
- the level of utilisation of services by the land in particular the consumption of council resources, services and infrastructure;
- the use to which the land may be put; and
- whether or not the land is the principle place of residence of the owner

### **4. Special Rates and Charges & Separate Rates and Charges**

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

### **5. Utility Rates and Charges**

#### Waste Management

In the 2017/18 financial year Council will apply a regional approach to the levying of waste management charges generally based on the principle of user pays.

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

### **6. Levying Rates and Charges**

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

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

### **7. Concessions for rates and charges**

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

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

The Council intends to exercise its power under Chapter 4, Part 10 of the Regulation to partly rebate rates and utility charges for the purpose of recognising the particular financial and related circumstances of qualifying pensioners within the region.

### **8. Recovery of unpaid rates and charges**

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

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

### **9. Cost-recovery**

The Council will seek to recover the costs of providing services and undertaking activities by setting cost recovery fees in accordance with the Act. The Council will fix cost-recovery fees to ensure that each fee does not exceed the cost to Council of taking the action for which the fee is charged.

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

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

Under the *Sustainable Planning Act 2009*, Council may only levy up to the Maximum Infrastructure Charge set by the State Government.

Council may waive infrastructure charges in accordance with its Incentivising Infill Development Policy.

#### **Review Triggers**

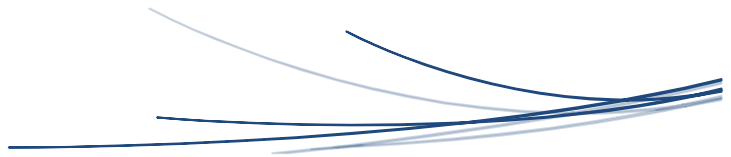
This Policy is reviewed annually in accordance with the Act.

#### **Responsibility**

This Policy is to be:

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

# Revenue Statement 2017/18



The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2017/18 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 2017/18 financial year;
2. For that purpose, there are 261 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.	0.4082	\$940	9%
R2 Residential - Non owner occupied	Land which contains a single residential dwelling, not part of a community titles scheme and <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence.	0.5103	\$1,175	9%



**Residential Units**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U10 Units 1 - 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 per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$900 per square metre; and</p> <p>(c) the area of the physical land parcel on which the complex is constructed is greater than 350 square metres.</p>	0.4082	\$1,316	9%
U20 Units 2 - 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 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; and</p> <p>(c) the area of the physical land parcel on which the complex is constructed is greater than 350 square metres.</p>	0.4082	\$1,222	9%
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) (i) the rateable value 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; or</p> <p>(ii) the rateable value 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 the area of the physical land parcel on which the complex is constructed is less than or equal to 350 square metres.</p>	0.4082	\$1,128	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U4O Units 4 - Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value 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.	0.4082	\$1,034	9%
U5O Units 5 - Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value 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.	0.4082	\$940	9%
U6O Units 6 - Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value per square metre of the physical land parcel on which the complex is constructed is less than \$85 per square metre.	0.4082	\$846	9%
U1N Units 1 - Non Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$900 per square metre; and  (c) the area of the physical land parcel on which the complex is constructed is greater than 350 square metres.	0.5103	\$1,645	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U2N Units 2 - 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 <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) (i) the rateable value 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; and</p> <p>(c) the area of the physical land parcel on which the complex is constructed is greater than 350 square metres.</p>	0.5103	\$1,528	9%
U3N Units 3 - 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 <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) (i) the rateable value 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; or</p> <p>(ii) the rateable value 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 the area of the physical land parcel on which the complex is constructed is less than or equal to 350 square metres.</p>	0.5103	\$1,410	9%
U4N Units 4 - 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 <b>not</b> 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 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>	0.5103	\$1,293	9%
U5N Units 5 - 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 <b>not</b> 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 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>	0.5103	\$1,175	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U6N Units 6 - 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 <b>not</b> 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 per square metre of the physical land parcel on which the complex is constructed is less than \$85 per square metre.</p>	0.5103	\$1,058	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	0.5103	\$2,350	No cap
F3	where the number of flats on the physical land parcel is equal to 3	0.5103	\$3,525	No cap
F4	where the number of flats on the physical land parcel is equal to 4	0.5103	\$4,700	No cap
F5	where the number of flats on the physical land parcel is equal to 5	0.5103	\$5,875	No cap
F6	where the number of flats on the physical land parcel is equal to 6	0.5103	\$7,050	No cap
F7	where the number of flats on the physical land parcel is equal to 7	0.5103	\$8,225	No cap
F8	where the number of flats on the physical land parcel is equal to 8	0.5103	\$9,400	No cap
F9	where the number of flats on the physical land parcel is equal to 9	0.5103	\$10,575	No cap
F10	where the number of flats on the physical land parcel is equal to 10	0.5103	\$11,750	No cap
F11	where the number of flats on the physical land parcel is equal to 11	0.5103	\$12,925	No cap
F12	where the number of flats on the physical land parcel is equal to 12	0.5103	\$14,100	No cap
F13	where the number of flats on the physical land parcel is equal to 13	0.5103	\$15,275	No cap
F14	where the number of flats on the physical land parcel is equal to 14	0.5103	\$16,450	No cap
F15	where the number of flats on the physical land parcel is equal to 15	0.5103	\$17,625	No cap
F16	where the number of flats on the physical land parcel is equal to 16	0.5103	\$18,800	No cap
F17	where the number of flats on the physical land parcel is equal to 17	0.5103	\$19,975	No cap
F18	where the number of flats on the physical land parcel is equal to 18	0.5103	\$21,150	No cap
F19	where the number of flats on the physical land parcel is equal to 19	0.5103	\$22,325	No cap
F20	where the number of flats on the physical land parcel is equal to 20	0.5103	\$23,500	No cap
F21	where the number of flats on the physical land parcel is equal to 21	0.5103	\$24,675	No cap
F22	where the number of flats on the physical land parcel is equal to 22	0.5103	\$25,850	No cap
F23	where the number of flats on the physical land parcel is equal to 23	0.5103	\$27,025	No cap
F24	where the number of flats on the physical land parcel is equal to 24	0.5103	\$28,200	No cap
F25	where the number of flats on the physical land parcel is equal to 25	0.5103	\$29,375	No cap



Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F26	where the number of flats on the physical land parcel is equal to 26	0.5103	\$30,550	No cap
F27	where the number of flats on the physical land parcel is equal to 27	0.5103	\$31,725	No cap
F28	where the number of flats on the physical land parcel is equal to 28	0.5103	\$32,900	No cap
F29	where the number of flats on the physical land parcel is equal to 29	0.5103	\$34,075	No cap
F30	where the number of flats on the physical land parcel is equal to 30	0.5103	\$35,250	No cap
F31	where the number of flats on the physical land parcel is equal to 31	0.5103	\$36,425	No cap
F32	where the number of flats on the physical land parcel is equal to 32	0.5103	\$37,600	No cap
F33	where the number of flats on the physical land parcel is equal to 33	0.5103	\$38,775	No cap
F34	where the number of flats on the physical land parcel is equal to 34	0.5103	\$39,950	No cap
F35	where the number of flats on the physical land parcel is equal to 35	0.5103	\$41,125	No cap
F36	where the number of flats on the physical land parcel is equal to 36	0.5103	\$42,300	No cap
F37	where the number of flats on the physical land parcel is equal to 37	0.5103	\$43,475	No cap
F38	where the number of flats on the physical land parcel is equal to 38	0.5103	\$44,650	No cap
F39	where the number of flats on the physical land parcel is equal to 39	0.5103	\$45,825	No cap
F40	where the number of flats on the physical land parcel is equal to 40	0.5103	\$47,000	No cap
F41	where the number of flats on the physical land parcel is equal to 41	0.5103	\$48,175	No cap
F42	where the number of flats on the physical land parcel is equal to 42	0.5103	\$49,350	No cap
F43	where the number of flats on the physical land parcel is equal to 43	0.5103	\$50,525	No cap
F44	where the number of flats on the physical land parcel is equal to 44	0.5103	\$51,700	No cap
F45	where the number of flats on the physical land parcel is equal to 45	0.5103	\$52,875	No cap
F46	where the number of flats on the physical land parcel is equal to 46	0.5103	\$54,050	No cap
F47	where the number of flats on the physical land parcel is equal to 47	0.5103	\$55,225	No cap
F48	where the number of flats on the physical land parcel is equal to 48	0.5103	\$56,400	No cap
F49	where the number of flats on the physical land parcel is equal to 49	0.5103	\$57,575	No cap
F50	where the number of flats on the physical land parcel is equal to 50	0.5103	\$58,750	No cap
F51	where the number of flats on the physical land parcel is equal to 51	0.5103	\$59,925	No cap
F52	where the number of flats on the physical land parcel is equal to 52	0.5103	\$61,100	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F53	where the number of flats on the physical land parcel is equal to 53	0.5103	\$62,275	No cap
F54	where the number of flats on the physical land parcel is equal to 54	0.5103	\$63,450	No cap
F55	where the number of flats on the physical land parcel is equal to 55	0.5103	\$64,625	No cap
F56	where the number of flats on the physical land parcel is equal to 56	0.5103	\$65,800	No cap
F57	where the number of flats on the physical land parcel is equal to 57	0.5103	\$66,975	No cap
F58	where the number of flats on the physical land parcel is equal to 58	0.5103	\$68,150	No cap
F59	where the number of flats on the physical land parcel is equal to 59	0.5103	\$69,325	No cap
F60	where the number of flats on the physical land parcel is equal to 60	0.5103	\$70,500	No cap
F61	where the number of flats on the physical land parcel is equal to 61	0.5103	\$71,675	No cap
F62	where the number of flats on the physical land parcel is equal to 62	0.5103	\$72,850	No cap
F63	where the number of flats on the physical land parcel is equal to 63	0.5103	\$74,025	No cap
F64	where the number of flats on the physical land parcel is equal to 64	0.5103	\$75,200	No cap
F65	where the number of flats on the physical land parcel is equal to or greater than 65	0.5103	\$76,375	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	0.4082	\$940	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 <b>not</b> owned solely by a natural person or natural persons, <b>no</b> 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	0.6123	\$1,269	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 <b>not</b> owned solely by a natural person or natural persons, <b>no</b> 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	0.6735	\$1,269	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 <b>not</b> owned solely by a natural person or persons, <b>no</b> 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)	0.4082	\$940	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> .	0.4082	\$846	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	0.6123	\$2,420	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6123	\$3,410	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6123	\$6,820	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6123	\$10,230	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6123	\$13,640	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6123	\$17,050	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6123	\$20,460	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6123	\$23,870	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6123	\$27,280	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6123	\$30,690	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6123	\$34,100	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6123	\$37,510	9%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6123	\$40,920	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6123	\$44,330	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6123	\$47,740	9%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6123	\$51,150	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6123	\$54,560	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6123	\$57,970	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6123	\$61,380	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6123	\$64,790	9%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6123	\$68,200	9%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6123	\$71,610	9%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6123	\$75,020	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6123	\$78,430	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6123	\$81,840	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6123	\$85,250	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6123	\$88,660	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6123	\$92,070	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6123	\$95,480	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6123	\$98,890	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6123	\$102,300	9%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6123	\$105,710	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6123	\$109,120	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6123	\$112,530	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6123	\$115,940	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6123	\$119,350	9%
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6123	\$122,760	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6123	\$126,170	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6123	\$129,580	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6123	\$132,990	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6123	\$136,400	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6123	\$139,810	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6123	\$143,220	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6123	\$146,630	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	0.6123	\$2,420	No cap
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6123	\$3,410	No cap
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6123	\$6,820	No cap
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6123	\$10,230	No cap
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6123	\$13,640	No cap
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6123	\$17,050	No cap
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6123	\$20,460	No cap
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6123	\$23,870	No cap
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6123	\$27,280	No cap
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6123	\$30,690	No cap
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6123	\$34,100	No cap
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6123	\$37,510	No cap
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6123	\$40,920	No cap
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6123	\$44,330	No cap
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6123	\$47,740	No cap
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6123	\$51,150	No cap
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6123	\$54,560	No cap
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6123	\$57,970	No cap
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6123	\$61,380	No cap
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6123	\$64,790	No cap
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6123	\$68,200	No cap
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6123	\$71,610	No cap
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6123	\$75,020	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6123	\$78,430	No cap
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6123	\$81,840	No cap
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6123	\$85,250	No cap
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6123	\$88,660	No cap
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6123	\$92,070	No cap
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6123	\$95,480	No cap
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6123	\$98,890	No cap
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6123	\$102,300	No cap
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6123	\$105,710	No cap
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6123	\$109,120	No cap
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6123	\$112,530	No cap
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6123	\$115,940	No cap
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6123	\$119,350	No cap
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6123	\$122,760	No cap
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6123	\$126,170	No cap
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6123	\$129,580	No cap
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6123	\$132,990	No cap
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6123	\$136,400	No cap
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6123	\$139,810	No cap
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6123	\$143,220	No cap
RH44	the relocatable home park has greater than or equal to 430 sites	0.6123	\$146,630	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	0.8164	\$1,650	No cap

***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	0.5103	\$1,175	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>	0.4082	\$1,269	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:  87A - 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.	1.5308	\$3,525	No cap
PF2	Land to which Council has assigned the Land Use Code Identifier:  87B - 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.	1.2654	\$1,269	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.	0.8164	\$1,269	No cap

*Light Commercial*

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
LC1	<p>Land to which Council has assigned the Land Use Code Identifiers:</p> <p>07 - Guest House/Private Hotel  11 - Shops  16 - Drive-in Shopping Centre/Group of Shops  17 - Restaurant  18 - Special Tourist Attraction  21 - Residential Institution (non medical care)  22 - Car Parks  23 - Retail Warehouse  25 - Professional Offices  26 - Funeral Parlours  27 - Hospitals, Convalescence Homes (medical care)(private)  28 - Warehouse and Bulk Stores (and the building/s on the land have a gross floor area less than or equal to 10,000 square metres)  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</p>	0.8164	\$1,269	* see below
<p>* <i>Capped Percentage:</i></p> <p>1. Where the area of the physical land parcel is less than 30,000 square metres - 30% ;  2. Where the area of the physical land parcel is equal to or greater than 30,000 square metres, - no cap percentage applies.</p>				

*Outdoor Sales Areas*

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
OSA1	<p>Land to which Council has assigned the Land Use Code Identifiers:</p> <p>24 - Sales Area Outdoors (dealers, boats, cars, etc); and</p> <p>The area of the physical land parcel is equal to or greater than 4,000 square metres.</p>	0.8980	\$1,880	30%
OSA2	<p>Land to which Council has assigned the Land Use Code Identifiers:</p> <p>24 - Sales Area Outdoors (dealers, boats, cars, etc); and</p> <p>The area of the physical land parcel is less than 4,000 square metres.</p>	0.8572	\$1,880	30%

**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	1.0613	\$1,269	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	1.4287	\$2,350	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	0.7144	\$1,269	No cap
M4	where the number of rooms is equal to 4	0.7144	\$1,320	No cap
M5	where the number of rooms is equal to 5	0.7144	\$1,650	No cap
M6	where the number of rooms is equal to 6	0.7144	\$1,980	No cap
M7	where the number of rooms is equal to 7	0.7144	\$2,310	No cap
M8	where the number of rooms is equal to 8	0.7144	\$2,640	No cap
M9	where the number of rooms is equal to 9	0.7144	\$2,970	No cap
M10	where the number of rooms is equal to 10	0.7144	\$3,300	No cap
M11	where the number of rooms is equal to 11	0.7144	\$3,630	No cap
M12	where the number of rooms is equal to 12	0.7144	\$3,960	No cap
M13	where the number of rooms is equal to 13	0.7144	\$4,290	No cap
M14	where the number of rooms is equal to 14	0.7144	\$4,620	No cap
M15	where the number of rooms is equal to 15	0.7144	\$4,950	No cap
M16	where the number of rooms is equal to 16	0.7144	\$5,280	No cap
M17	where the number of rooms is equal to 17	0.7144	\$5,610	No cap
M18	where the number of rooms is equal to 18	0.7144	\$5,940	No cap
M19	where the number of rooms is equal to 19	0.7144	\$6,270	No cap
M20	where the number of rooms is equal to 20	0.7144	\$6,600	No cap
M21	where the number of rooms is equal to 21	0.7144	\$6,930	No cap
M22	where the number of rooms is equal to 22	0.7144	\$7,260	No cap
M23	where the number of rooms is equal to 23	0.7144	\$7,590	No cap
M24	where the number of rooms is equal to 24	0.7144	\$7,920	No cap
M25	where the number of rooms is equal to 25	0.7144	\$8,250	No cap
M26	where the number of rooms is equal to 26	0.7144	\$8,580	No cap
M27	where the number of rooms is equal to 27	0.7144	\$8,910	No cap
M28	where the number of rooms is equal to 28	0.7144	\$9,240	No cap
M29	where the number of rooms is equal to 29	0.7144	\$9,570	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M30	where the number of rooms is equal to 30	0.7144	\$9,900	No cap
M31	where the number of rooms is equal to 31	0.7144	\$10,230	No cap
M32	where the number of rooms is equal to 32	0.7144	\$10,560	No cap
M33	where the number of rooms is equal to 33	0.7144	\$10,890	No cap
M34	where the number of rooms is equal to 34	0.7144	\$11,220	No cap
M35	where the number of rooms is equal to 35	0.7144	\$11,550	No cap
M36	where the number of rooms is equal to 36	0.7144	\$11,880	No cap
M37	where the number of rooms is equal to 37	0.7144	\$12,210	No cap
M38	where the number of rooms is equal to 38	0.7144	\$12,540	No cap
M39	where the number of rooms is equal to 39	0.7144	\$12,870	No cap
M40	where the number of rooms is equal to 40	0.7144	\$13,200	No cap
M41	where the number of rooms is equal to 41	0.7144	\$13,530	No cap
M42	where the number of rooms is equal to 42	0.7144	\$13,860	No cap
M43	where the number of rooms is equal to 43	0.7144	\$14,190	No cap
M44	where the number of rooms is equal to 44	0.7144	\$14,520	No cap
M45	where the number of rooms is equal to 45	0.7144	\$14,850	No cap
M46	where the number of rooms is equal to 46	0.7144	\$15,180	No cap
M47	where the number of rooms is equal to 47	0.7144	\$15,510	No cap
M48	where the number of rooms is equal to 48	0.7144	\$15,840	No cap
M49	where the number of rooms is equal to 49	0.7144	\$16,170	No cap
M50	where the number of rooms is equal to 50	0.7144	\$16,500	No cap
M51	where the number of rooms is equal to 51	0.7144	\$16,830	No cap
M52	where the number of rooms is equal to 52	0.7144	\$17,160	No cap
M53	where the number of rooms is equal to 53	0.7144	\$17,490	No cap
M54	where the number of rooms is equal to 54	0.7144	\$17,820	No cap
M55	where the number of rooms is equal to or greater than 55	0.7144	\$18,150	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	1.1430	\$8,550	No cap
HLC2	Land to which Council has assigned the Land Use Code Identifier:  47A - Licensed Club  and: The Licensed Club has greater than 265 gaming machines.	1.1226	\$15,000	25%
HLC3	Land to which Council has assigned the Land Use Code Identifier:  47B - Licensed Club  and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.	0.8164	\$8,550	No cap
HLC4	Land to which Council has assigned the Land Use Code Identifier:  47C - Licensed Club  and: The Licensed Club has equal to or less than 100 gaming machines.	0.6123	\$1,180	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	1.7961	\$2,350	No cap

**Service Stations**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
SS1	<p>Land to which Council has assigned the Land Use Code Identifier:</p> <p>30A - Service Station; and</p> <p>(a) The total area of the land is equal to or greater than 50,000 square metres; and</p> <p>(b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.</p>	1.3675	\$107,500	No cap
SS2	<p>Land to which Council has assigned the Land Use Code Identifier:</p> <p>30B - Service Station;</p> <p>and:</p> <p>The land is not contained in SS1.</p>	1.0613	\$2,350	No cap

*Drive-in Shopping Centre/Group of Shops*

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S1S Super Regional	Land to which Council has assigned the Land Use Code Identifier:  16F - 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 70,000 square metres.	2.0410	\$1,300,000	No cap
S2S Major Regional	Land to which Council has assigned the Land Use Code Identifier:  16A - Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 70,000 square metres and equal to or greater than 50,000 square metres.	1.8369	\$1,160,000	No cap
S3S Regional	Land to which Council has assigned the Land Use Code Identifier:  16B - 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.	1.7349	\$1,040,000	No cap
S4S Sub Regional A	Land to which Council has assigned the Land Use Code Identifier:  16C - 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.	1.4287	\$215,000	No cap
S5S Sub Regional B	Land to which Council has assigned the Land Use Code Identifier:  16D - 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.	1.2654	\$107,500	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S6S Local Shopping Centre A	Land to which Council has assigned the Land Use Code Identifier:  16E - 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.	1.1226	\$12,000	No cap
S7S Local Shopping Centre B	Land to which Council has assigned the Land Use Code Identifier:  16G - Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 3,000 and equal to or greater than 1,300 square metres, and the size of the physical land parcel is greater than 4,000 square metres.	0.9185	\$1,880	No cap

**Mega Store Retailers**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S4M Mega Store Retailer - Sub Regional A	Land to which Council has assigned the Land Use Code Identifier:  16M - Mega Store Retailer (single retailer with total floor area equal to or greater than 20,000 square metres).	1.4287	\$215,000	No cap
S5M Mega Store Retailer - Sub Regional B	Land to which Council has assigned the Land Use Code Identifier:  16S - Mega Store Retailer (single retailer with total floor area greater than or equal to 10,000 square metres and less than 20,000 square metres).	1.2654	\$107,500	No cap
S6M Mega Store Retailer - Local A	Land to which Council has assigned the Land Use Code Identifier:  16T - Mega Store Retailer (single retailer with total floor area greater than or equal to 3,000 square metres and less than 10,000 square metres).	1.1226	\$12,000	No cap
S7M Mega Store Retailer - Local B	Land to which Council has assigned the Land Use Code Identifier:  16U - Mega Store Retailer (single retailer) with total floor area greater than or equal to 1,300 square metres and less than 3,000 square metres) and the size of the physical land parcel is greater than 4,000 square metres.	0.9185	\$1,880	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.	1.4287	\$7,120	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.	1.2654	\$1,880	No cap
HC3 Extractive Industries	Land to which Council has assigned the Land Use Code Identifier:  40 - Extractive	1.9185	\$9,400	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land to which Council has assigned the Land Use Code Identifier:  35 - General Industry	1.3675	\$5,640	No cap
HC5 Large Commercial / Industrial	Land to which Council has assigned the Land Use Code Identifier:  28A - Warehouse and Bulk Stores 36A - Large Industry  and: The building/s on the land have a gross floor area greater than 10,000 square metres.	0.9185	\$5,700	50%

**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	0.4082	\$940	Please see below
<i>Classes of capping for the O1 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 <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.				
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	0.6123	\$1,269	Please see below
<i>Classes of capping for the O2 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 <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.				
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	0.6735	\$1,269	Please see below
<i>Classes of capping for the O3 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 <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.				

**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 2017/18, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2016/17 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 2016/17 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2016/17 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 *Waste Reduction and Recycling Regulation 2011*.

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 2017/18 financial year as follows:

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

Notes:

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

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

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

## 1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the Act, the Council makes and levies special charges for the 2017/18 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 2017/18 financial year is \$273,325.
- d) The provision of a rural fire service is an ongoing matter. The estimated time for carrying out 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 2017/18 financial year is \$376,105.
- d) The provision of recycling and waste management facilities is an ongoing matter. The estimated time for carrying out 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 2017/18 financial year is \$303,987.
- d) The provision of waste management facilities is an ongoing matter. The estimated time for carrying out 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 2017/18 financial year is \$1,103,740.
- d) The provision of higher maintenance levels for public facilities in North Lakes is an ongoing matter. The estimated time for carrying out 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 Super Regional Drive-in Shopping Centre (S1S) or Mega Store Retailer Sub Regional A (S4M) differential general rating categories - \$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 50 year canal maintenance works program, from base year 2016/17, 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 2016 terms, is \$72,331,115 over a 50 year period from base year 2016/17.
  - d) Canal maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2016/17.
2. The 2017/18 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 2017/18:

#### **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	\$53,100
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##### Marina:

General Maintenance, Approvals and Contract Administration	\$5,900
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Dredging and spoil disposal (carried forward from 2016/17 financial year)	\$1,050,000
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<b>MAINTENANCE TOTAL:</b>	<b><u>\$1,109,000</u></b>
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3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals. To avoid doubt, it is the Council’s opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, and all lots, whether dry land or submerged, from time to time comprising the Newport Waterways Marina which is a single canal-front entity in terms of land use, regardless of its internal titling arrangements or boundaries.
4. The Benefitted Area Map marked “Plan A” identifies the lands to be levied with the special charge for the 2017/18 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:
- 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.
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:
- 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.
7. **"balance allotment"** means any land within the area identified as Subdivision 3 on "Plan A".

At 21 April 2017, the balance allotments are the lands contained in Rate Assessment Numbers 826104 and 830019.

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 un-subdivided area is a balance allotment.
9. The quantum of the special charge levied in the 2017/18 financial year recognises that the estimated cost of implementing the overall plan is influenced by factors which include, a planned maintenance program over 50 years; the need for maintenance work being triggered by circumstances that depend upon a number of factors, including highly variable natural forces which cannot be predicted with accuracy; and that the estimated cost is by its nature a figure that falls within a range within which the actual costs could fall. Accordingly the quantum of the special charge levied in the 2017/18 financial year is set at a level which, if levied annually over the 50 year life of the plan, would not fully recover the estimated cost of implementing the overall plan over that period.
10. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
11. The annual amount of the special charge shall vary as follows:
- Special charge amount No. 1 \$110,185
  - Special charge amount No. 2 \$1,054 per canal allotment
  - Special charge amount No. 2U \$527 per canal allotment (residential unit)
  - Special charge amount No. 3 \$58,309 - (NCL x \$58.57), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year.
12. Special charge amount No. 1 must be levied on all land which comprises subdivision 1 where the use of the land is not residential. To avoid doubt, if any part of the land which comprises subdivision 1 is reconfigured to create residential allotments, the new residential allotments would not be subject to Special charge amount No. 1, but may be subject to Special charge amount No. 2 or Special charge amount No. 2U.
13. Special charge amount No. 2 must be levied on each canal allotment (including canal allotments coming into existence after the date of this resolution which must be levied on a pro rata time basis).
14. Special charge amount No.2U must be levied on each canal allotment (residential unit), (including canal allotments (residential unit) coming into existence after the date of this resolution which must be levied on a pro rata time basis).



15. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on “Plan A” and identified as Subdivision 3. Where the land on which Special charge 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.

### 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 2016/17, 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 2016 terms, is \$35,211,667 over a 50 year period from base year 2016/17.
  - d) Canal maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2016/17.
2. The 2017/18 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 2017/18:

#### Maintenance of the canals

##### Residential canals:

General Maintenance, Approvals and Contract Administration	\$21,090
Hydrographic Survey	\$55,000
Canal System Dredging	\$300,000
Rock Batter Maintenance	\$30,000

##### Marina:

General Maintenance, Approvals and Contract Administration	\$1,110
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**MAINTENANCE TOTAL:** **\$407,200**

3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals and associated infrastructure. To avoid doubt, it is the Council’s opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, 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 2017/18 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:
- 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 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 and 4 on "Plan B". At 21 April 2017, the balance allotments are the lands contained in Rate Assessment Numbers 261670 and 258491.
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 un-subdivided area is a balance allotment.
8. The quantum of the special charge levied in the 2017/18 financial year recognizes that the estimated cost of implementing the overall plan is influenced by factors which include, a planned maintenance program over 50 years; the need for maintenance work being triggered by circumstances that depend upon a number of factors, including highly variable natural forces which cannot be predicted with accuracy; and that the estimated cost is by its nature a figure that falls within a range within which the actual costs could fall. Accordingly the quantum of the special charge levied in the 2017/18 financial year is set at a level which, if levied annually over the 50 year life of the plan, would not fully recover the estimated cost of implementing the overall plan over that period.
9. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
10. The annual amount of the special charge made shall vary as follows:
- Special charge amount No. 1 \$21,838
  - Special charge amount No. 2 \$546 per canal allotment
  - Special charge amount No. 3 \$9,146 - (NCL x \$136.50), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 4 \$819 - (NCL x \$136.50), 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. 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.
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. 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.

14. 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.

### 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 2016/17, 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 2016 terms, is \$15,213,831 over a 50 year period from base year 2016/17.
  - d) Canal maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2016/17.
2. The 2017/18 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 2017/18:

#### Maintenance of the canals

##### Residential canals:

General Maintenance, Approvals and Contract Administration	\$2,252
Dredging and Spoil Disposal	\$248,000
Rock Batter Maintenance	\$100,000

**Maintenance of the Lock and Weir** **\$15,000**

**MAINTENANCE TOTAL:** **\$365,252**

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 2017/18 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on “Plan C”.

5. **"canal allotment behind the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) is located on the northern (inland) side of the lock and weir; and
  - b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - c) is used, or has been created to be used, for an end user purpose; and
  - d) has a valuation which values it individually and separately from any other land; and
  - e) is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as **"subdivision 1"**).
  
6. **"canal allotment in front of the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) is located on the southern (ocean) side of the lock and weir; and
  - b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - c) is used, or has been created to be used, for an end user purpose; and
  - d) has a valuation which values it individually and separately from any other land; and
  - e) is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as **"subdivision 1"**).
  
7. A canal allotment behind the lock and weir, and a canal allotment in front of the lock and weir includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.
  
8. The quantum of the special charge levied in the 2017/18 financial year recognises that the estimated cost of implementing the overall plan is influenced by factors which include, a planned maintenance program over 50 years; the need for maintenance work being triggered by circumstances that depend upon a number of factors, including highly variable natural forces which cannot be predicted with accuracy; and that the estimated cost is by its nature a figure that falls within a range within which the actual costs could fall. Accordingly the quantum of the special charge levied in the 2017/18 financial year is set at a level which, if levied annually over the 50 year life of the plan, would not fully recover the estimated cost of implementing the overall plan over that period.
  
9. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
  
10. The annual amount of the special charge made shall vary as follows:
  - Special charge amount No. 1 \$1,244
  - Special charge amount No. 2 \$597 per canal allotment behind the lock and weir
  - Special charge amount No. 3 \$155 per canal allotment in front of the lock and weir
  
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 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).
  
13. 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 10 year operational and capital works program for Redcliffe Aerodrome, from base year 2016/17, 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 2016 terms, is \$2,611,057 over a 10 year period from base year 2016/17.
  - d) Aerodrome maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 10 years from base year 2016/17.
2. The 2017/18 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 2017/18:

#### **Aerodrome Operations**

Operations cost	\$140,604
<b>Total Operations</b>	<b>\$140,604</b>

#### **Aerodrome Capital**

Car Parking / Hardstand Area	\$20,000
Lighting Upgrade	\$5,000
<b>Total Capital</b>	<b>\$25,000</b>

**AERODROME TOTAL: \$165,604**

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 2017/18 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 2017/18 financial year will be \$4.50 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 2017/18 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 2017/18 financial year will be \$78.00 per annum.

## **1.7 CONCESSIONS**

For the financial year ending 30 June 2018 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 2018 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.















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