

Moreton Bay Regional Council

# BUDGET & OPERATIONAL PLAN 2020 - 2021

CREATING OPPORTUNITIES   STRENGTHENING COMMUNITIES   VALUING LIFESTYLE



Works underway at Sandstone Point, part of this year's \$26 million road resurfacing program





## MAYOR'S MESSAGE

Preparations for our 2020-21 Budget have been like none before. As the world grapples with the health and economic impact of COVID-19, many families in Moreton Bay Region are doing it tough through no fault of their own.

As your newly elected Mayor, I'm firmly of the view that it's the responsibility of government to step up to the challenges this pandemic presents and stand by our community. We must drive our own economic recovery to be a source of certainty in uncertain times.

That's why in this year's Budget, Council is increasing its commitments across all areas of delivery, with a strategic focus on ways we can ensure more Council contracts are awarded to more local businesses. This is reinforced by our decision earlier this year to implement a 'Local Preference' policy to give weighted favour towards local companies.

We have dedicated \$32.9 million in funds specifically to deliver a comprehensive range of COVID-19 stimulus measures designed to get our region back on track. This comes in the form of everything from construction and maintenance projects to support local businesses employing local people, as well as increasing our investment into sports infrastructure.

In fact spending on sport and recreation will increase by more than 40 per cent, up from \$34.1 million in 2019-20 to \$49 million this financial year. If COVID-19 has taught us anything, it's the importance of outdoor spaces and recreation. I think it is essential to continually improve these facilities as our region grows, so that our lifestyle remains the envy of everyone in southeast Queensland.

We will ensure infrastructure keeps pace with population growth. Our investment into roads and transport networks is \$31.5 million more than last year. That includes funding a bridge at Youngs Crossing Road, a major \$8.5 million

intersection upgrade along Oakey Flat Road in Morayfield, \$5 million worth of flood mitigation at the intersection of Henry and Dohles Rocks Road in Griffin and \$4.5 million to renew a section of Old Gympie Road in Dakabin. We're also increasing our commitments to parks, libraries, arts, waste management, community grants, and the environment.

A hallmark of this Budget is the expansion of our Infrastructure Charge to specifically include the environment. This initiative will fund our environmental land buyback program so that Council can purchase strategic parcels of land, including for koala habitat, to ensure that we protect the homes of native animals as we deliver homes to accommodate our growing human population.

Part of our commitment to providing certainty in this budget is to have a laser focus on job creation. Federal Treasury is forecasting the unemployment rate to reach around 10 per cent, or 1.4 million people unemployed, in the June quarter. So MBRC will embark on a recruitment drive to employ around 130 new staff this financial year. Not only does this deliver on a recommendation in last year's organisational review, it will also provide essential local job opportunities. Ratepayers experiencing financial difficulty can apply for assistance and for the first time, we'll be giving part-pensioners a \$100 rates remission each year.

As a Council we're responsible for managing ratepayer dollars and I know ratepayers want to see their money backing local business, creating local jobs, building new local projects and improving our local lifestyle in ways that will get our economy back on track. Through these uncertain times, that will always be our commitment to you.

**Peter Flannery**

Mayor - Moreton Bay Regional Council





Council will maintain all its existing services for residents

# BUDGET HIGHLIGHTS

## 2020-21

Council's \$685 million budget will deliver a \$220 million capital works program with a focus on healthy and active lifestyles. Here's a snapshot of the 2020-21 budget:



**\$143.3m**

Road and transport networks



**\$57.8m**

Parks and the environment



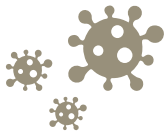
**\$53.6m**

Waste management



**\$49m**

Sport and recreation



**\$32.9m**

COVID-19 response



**\$19.3m**

Libraries, arts and history



**\$18.4m**

Waterways and coastal areas



**\$2m**

Community grants



**\$100 rebate**

New part pensioner remission benefiting 8,800 residents



**\$250,000**

New tourism strategy



**\$1.8m**

Environmental land buy-back program



**NEW**

Economic development strategy



Accessible tourism development will be a key component of a broader strategy





# DELIVERING CERTAINTY IN AN UNCERTAIN TIME

## Key community projects across the region include:

- \$25 million to transform **The Mill site** into a vibrant educational, recreational, economic and employment precinct for the region
- \$11 million to extend of the indoor sports centre at the **South Pine Sports Complex**
- \$8.5 million for the commencement of **Griffin Sports Complex**
- \$8.5 million for a major upgrade to the intersections along **Oakey Flat Road** between Ashbrook Drive and Lakeview Road at Morayfield
- \$8 million in improvements to the intersection at Brays Road and McClintock Drive at **Murrumba Downs**
- \$5.5 million to continue reconfiguration and upgrades to **Les Hughes Sports Complex - Rugby Union & Baseball**
- \$5 million to minimise flooding and improve the road surface at the intersection of **Henry and Dohles Rocks Roads** (plus a \$4 million contribution from the Australian Government)
- \$4 million for a new four lane bridge at **Youngs Crossing Road** (plus a \$7.5 million contribution from the Australian Government)
- \$3.6 million for a new clubhouse, tennis courts and upgraded carpark at **Harris Avenue Sports Complex**
- \$3 million for a new pathway and pedestrian bridge at **O'Mara Road at Narangba**
- \$2.8 million to repair and resurface Piper Street, Cessna Drive, Skyreach Street and Auster Court at the **Caboolture industrial area**
- \$2.5 million to upgrade the intersection of **Old Gympie and Boundary Roads** to improve safety, increase traffic capacity and reduce traffic in the area
- \$1.4 million for a new BMX precinct at **Nolan Park at Brendale**
- \$1.4 million for road construction and renewal along the **Brown Street Corridor at Caboolture**
- \$1.2 million to build a community space at **James Drysdale Reserve at Bunya**
- \$1.1 million for smart lighting and CCTV along the **Redcliffe Peninsula rail line** shared pathway
- \$1 million to renew the streetscape along **Landsborough Avenue at Scarborough**
- \$700,000 for the seawall stabilisation at **Welsby Parade Park**
- \$500,000 to upgrade the intersection of **Klingner Road and Boardman Road in Kippa-Ring** (with a \$4 million contribution from the Australian Government)
- \$270,000 to build a pathway along Esplanade North at **Donnybrook**
- \$250,000 to explore tourism development initiatives **throughout the region**
- \$200,000 to purchase new portable CCTV equipment to improve safety **right across the region**
- \$150,000 for the installation of CCTV at **our cemeteries**



# COVID-19 STIMULUS INITIATIVES

Key initiatives as part of the \$32.9 million COVID-19 response include:



## 630 community groups and clubs supported

- » Up to \$50,000 for Infrastructure grants
- » Up to \$10,000 for hardship grants
- » 480% increase in grants to the community from the same period last year

\*payments over 2019-20 and 2020-21 financial years



## \$200 rates rebate for residents on Job Seeker

- » \$100 April-June quarter
- » \$100 July - September quarter
- » No interest on overdue rates until September 2020
- » Payment plans available for all residents and businesses



## \$3 million new funding for asset maintenance

- » Local tradies completing minor maintenance
- » Fast tracked weekly payments for local suppliers
- » \$1 million already spent in 2019-20 with local tradies



## \$23 million fast-tracked capital works

- » Federal Government Local Road and Community Infrastructure Program \$5 million
- » State Government COVID-19 Works for Queensland \$8 million

## RATING INFORMATION

- Average total rate increase for owner-occupied house is 2.00% or \$31.66 per annum (\$0.61 per week).
- Council's pensioner remission will continue at \$250 per eligible property per annum where the pensioner is in receipt of the maximum rate of pension. The remission will provide a benefit to approximately 16,900 pensioner owned properties across the region.
- Council will introduce a NEW pensioner remission for part pensioners of \$100 per eligible property per annum. The remission will provide a benefit to approximately 8,800 pensioner owned properties across the region.
- The regional infrastructure separate charge has been renamed to the regional infrastructure and environment charge. Revenue raised from the charge will continue to assist in funding infrastructure, but can now also be used to purchase environmentally significant land. The charge has increased by \$6 per annum from \$78 in 2019/20 to \$84 in 2020/21.
- No increase in the residential waste management utility charge.



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# Budget and Operational Plan 2020/21

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## Budget 2020/21

### Operating

	General	Waste	Total
	\$ ('000)	\$ ('000)	\$ ('000)
<b>Operating Revenues</b>			
Rates and utility charges	283,030	43,316	326,346
Fees and charges	28,234	5,295	33,529
Interest revenue	35,116	165	35,281
Operational grants and subsidies	21,400	0	21,400
Other revenues	108,946	5,640	114,587
Community service obligations	(885)	885	0
<b>Total Operating Revenue</b>	<b>475,841</b>	<b>55,301</b>	<b>531,142</b>
<b>Operating Expenses</b>			
Employee expenses	153,622	7,363	160,985
Materials and services	156,311	29,951	186,262
Depreciation and amortisation	101,636	3,643	105,280
Finance costs	900	945	1,845
External loan interest	18,713	0	18,713
Competitive neutrality adjustments	(13,399)	13,399	0
<b>Total Operating Expenses</b>	<b>417,783</b>	<b>55,301</b>	<b>473,084</b>
<b>Operating Surplus/(Deficit)</b>	<b>58,058</b>	<b>0</b>	<b>58,058</b>
<b>Capital Revenues</b>			
Contributions from developers - cash	30,000	0	30,000
Contributions from developers - assets	60,000	0	60,000
Capital grants and subsidies	29,586	271	29,857
Gain/(loss) on sale of PPE	0	0	0
<b>Total Capital Revenues</b>	<b>119,586</b>	<b>271</b>	<b>119,857</b>
<b>Net Result</b>	<b>177,645</b>	<b>271</b>	<b>177,916</b>

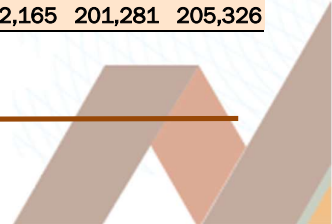
### Capital

	General	Waste	Total
	\$ ('000)	\$ ('000)	\$ ('000)
Capital expenditure on new assets	144,074	1,301	145,375
Capital expenditure on replacement assets	74,648	305	74,952
<b>Total Capital Expenditure</b>	<b>218,722</b>	<b>1,605</b>	<b>220,327</b>
Contributions from developers - assets	60,000	0	60,000
<b>Total Capital Expenditure and Contributions</b>	<b>278,722</b>	<b>1,605</b>	<b>280,327</b>



## Statement of Income and Expenditure Long-Term Financial Forecast

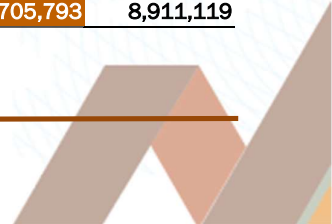
	2020/21	2020/21	2020/21	2021/22	2021/22	2021/22	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	General	Waste	Council	General	Waste	Council	General	Waste	Council	Council	Council	Council	Council	Council	Council	Council
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Operating Income</b>																
Gross rates and utility charges	291,166	44,004	335,171	303,507	44,634	348,141	317,677	45,272	362,949	376,227	395,455	414,928	433,546	452,162	477,196	501,658
Less discounts and rebates	(8,136)	(689)	(8,825)	(4,717)	(689)	(5,406)	(4,801)	(689)	(5,490)	(5,587)	(5,701)	(5,830)	(5,963)	(6,112)	(6,264)	(6,420)
Fees and charges	28,234	5,295	33,529	32,965	5,494	38,459	34,212	5,701	39,913	41,415	43,093	44,941	46,865	48,988	51,208	53,404
Interest revenue	35,116	165	35,281	34,829	171	35,000	34,801	178	34,979	34,894	35,476	35,562	35,812	36,230	36,769	37,991
Operational grants and subsidies	21,400	0	21,400	21,077	0	21,077	21,077	0	21,077	21,077	21,077	21,077	21,077	21,077	21,077	21,077
Other income	108,946	5,640	114,587	108,942	5,939	114,880	109,034	5,463	114,497	114,845	115,093	115,536	115,836	116,340	116,699	117,230
Community Service Obligations	(885)	885	0	(885)	885	0	(885)	885	0	0	0	0	0	0	0	0
<b>Total Operating Income</b>	<b>475,841</b>	<b>55,301</b>	<b>531,142</b>	<b>495,717</b>	<b>56,434</b>	<b>552,151</b>	<b>511,115</b>	<b>56,809</b>	<b>567,924</b>	<b>582,871</b>	<b>604,492</b>	<b>626,213</b>	<b>647,172</b>	<b>668,686</b>	<b>696,684</b>	<b>724,940</b>
<b>Capital Income</b>																
Contributions from Developers - Cash	30,000	0	30,000	41,209	0	41,209	41,930	0	41,930	38,977	39,756	40,651	41,565	42,605	43,670	43,670
Capital grants and subsidies	29,586	271	29,857	20,953	0	20,953	6,161	0	6,161	10,969	406	463	593	1,326	1,067	1,666
Contributions from Developers - Assets	60,000	0	60,000	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<b>Total Capital Income</b>	<b>119,586</b>	<b>271</b>	<b>119,857</b>	<b>122,162</b>	<b>0</b>	<b>122,162</b>	<b>108,090</b>	<b>0</b>	<b>108,090</b>	<b>109,946</b>	<b>100,162</b>	<b>101,114</b>	<b>102,159</b>	<b>103,930</b>	<b>104,737</b>	<b>105,336</b>
<b>Total Income</b>	<b>595,428</b>	<b>55,572</b>	<b>650,999</b>	<b>617,879</b>	<b>56,434</b>	<b>674,313</b>	<b>619,206</b>	<b>56,809</b>	<b>676,015</b>	<b>692,817</b>	<b>704,654</b>	<b>727,327</b>	<b>749,331</b>	<b>772,616</b>	<b>801,421</b>	<b>830,275</b>
<b>Operating Expenses</b>																
Salaries, materials and services	309,933	37,313	347,246	316,880	38,627	355,507	321,706	40,040	361,746	366,896	377,883	396,836	399,251	417,146	431,343	451,091
Depreciation and amortisation	101,636	3,643	105,280	108,563	3,862	112,425	114,585	3,919	118,504	125,157	131,045	136,735	142,812	149,355	154,323	158,630
Finance costs	900	945	1,845	934	945	1,879	969	945	1,914	1,950	1,990	2,033	2,078	2,127	2,179	2,232
External Loan Interest	18,713	0	18,713	17,504	0	17,504	16,482	0	16,482	15,521	14,518	13,472	12,334	11,823	12,296	12,997
Competitive Neutrality Adjustments	(13,399)	13,399	0	(13,000)	13,000	0	(11,905)	11,905	0	0	0	0	0	0	0	0
<b>Total Operating Expenses</b>	<b>417,783</b>	<b>55,301</b>	<b>473,084</b>	<b>430,881</b>	<b>56,434</b>	<b>487,315</b>	<b>441,836</b>	<b>56,809</b>	<b>498,646</b>	<b>509,525</b>	<b>525,436</b>	<b>549,075</b>	<b>556,474</b>	<b>580,451</b>	<b>600,140</b>	<b>624,949</b>
<b>Net Result</b>	<b>177,645</b>	<b>271</b>	<b>177,916</b>	<b>186,998</b>	<b>0</b>	<b>186,998</b>	<b>177,369</b>	<b>0</b>	<b>177,369</b>	<b>183,292</b>	<b>179,218</b>	<b>178,252</b>	<b>192,857</b>	<b>192,165</b>	<b>201,281</b>	<b>205,326</b>





## Statement of Financial Position Long-Term Financial Forecast

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Assets</b>										
<b>Current Assets</b>										
Cash and cash equivalents	302,302	282,483	211,787	255,108	221,146	204,954	198,468	202,583	235,890	293,755
Trade and other receivables	50,487	52,820	54,551	56,056	58,504	60,875	63,144	65,288	68,465	71,428
Inventories	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081
<b>Total Current Assets</b>	<b>353,870</b>	<b>336,384</b>	<b>267,419</b>	<b>312,245</b>	<b>280,731</b>	<b>266,910</b>	<b>262,693</b>	<b>268,952</b>	<b>305,436</b>	<b>366,264</b>
<b>Non-Current Assets</b>										
Trade and other receivables	677,576	677,576	677,576	677,576	677,576	677,576	677,576	677,576	677,576	677,576
Investments	1,414,316	1,466,316	1,518,316	1,463,635	1,515,635	1,567,635	1,619,635	1,671,635	1,723,635	1,775,635
Property, plant and equipment	5,249,501	5,416,267	5,620,466	5,821,724	5,984,267	6,124,201	6,261,289	6,411,787	6,538,694	6,646,620
Other non-current assets	185	151	118	84	50	17	0	0	0	0
<b>Total Non-Current Assets</b>	<b>7,341,577</b>	<b>7,560,311</b>	<b>7,816,475</b>	<b>7,963,019</b>	<b>8,177,528</b>	<b>8,369,429</b>	<b>8,558,500</b>	<b>8,760,998</b>	<b>8,939,905</b>	<b>9,099,831</b>
<b>Total Assets</b>	<b>7,695,447</b>	<b>7,896,695</b>	<b>8,083,894</b>	<b>8,275,264</b>	<b>8,458,259</b>	<b>8,636,339</b>	<b>8,821,194</b>	<b>9,029,951</b>	<b>9,245,341</b>	<b>9,466,095</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
Trade and other payables	46,359	47,367	48,034	48,370	49,922	52,637	52,626	54,994	57,040	59,831
Borrowings	41,763	45,840	47,262	52,780	57,892	62,996	40,782	42,941	42,369	44,214
Provisions	12,888	12,888	12,888	12,888	12,888	12,888	12,888	12,888	12,888	12,888
Other current liabilities	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<b>Total Current Liabilities</b>	<b>107,010</b>	<b>112,096</b>	<b>114,184</b>	<b>120,038</b>	<b>126,702</b>	<b>134,521</b>	<b>112,296</b>	<b>116,824</b>	<b>118,297</b>	<b>122,933</b>
<b>Non-Current Liabilities</b>										
Trade and other payables	0	0	0	0	0	0	0	0	0	0
Borrowings	330,234	339,397	347,139	349,364	346,477	338,485	352,709	364,773	377,409	388,202
Provisions	43,841	43,841	43,841	43,841	43,841	43,841	43,841	43,841	43,841	43,841
<b>Total Non-Current Liabilities</b>	<b>374,075</b>	<b>383,239</b>	<b>390,980</b>	<b>393,205</b>	<b>390,318</b>	<b>382,327</b>	<b>396,550</b>	<b>408,614</b>	<b>421,251</b>	<b>432,043</b>
<b>Total Liabilities</b>	<b>481,085</b>	<b>495,335</b>	<b>505,165</b>	<b>513,243</b>	<b>517,020</b>	<b>516,848</b>	<b>508,846</b>	<b>525,438</b>	<b>539,548</b>	<b>554,976</b>
<b>NET COMMUNITY ASSETS</b>	<b>7,214,362</b>	<b>7,401,360</b>	<b>7,578,729</b>	<b>7,762,021</b>	<b>7,941,239</b>	<b>8,119,491</b>	<b>8,312,348</b>	<b>8,504,513</b>	<b>8,705,793</b>	<b>8,911,119</b>
<b>Community Equity</b>										
Retained surplus	6,218,822	6,405,820	6,583,189	6,766,480	6,945,698	7,123,950	7,316,807	7,508,972	7,710,252	7,915,578
Asset revaluation surplus	995,541	995,541	995,541	995,541	995,541	995,541	995,541	995,541	995,541	995,541
<b>TOTAL COMMUNITY EQUITY</b>	<b>7,214,362</b>	<b>7,401,360</b>	<b>7,578,729</b>	<b>7,762,021</b>	<b>7,941,239</b>	<b>8,119,491</b>	<b>8,312,348</b>	<b>8,504,513</b>	<b>8,705,793</b>	<b>8,911,119</b>



## Statement of Cash Flows Long-Term Financial Forecast

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Cash Flows from Operating Activities</b>										
Receipts from customers	405,645	441,078	457,553	579,487	492,914	514,620	535,430	556,645	583,084	610,326
Payment to suppliers and employees	(349,761)	(356,377)	(362,994)	(368,511)	(378,321)	(396,154)	(401,339)	(416,905)	(431,476)	(450,532)
Interest received	35,281	35,000	34,979	34,894	35,476	35,562	35,812	36,230	36,769	37,991
Borrowing costs	(18,713)	(17,504)	(16,482)	(15,521)	(14,518)	(13,472)	(12,334)	(11,823)	(12,296)	(12,997)
Non-capital grants and contributions	22,872	21,740	21,662	21,666	21,654	21,660	21,660	21,666	21,654	21,660
<b>Cash inflow (outflow) from Operating Activities</b>	<b>95,324</b>	<b>123,937</b>	<b>134,718</b>	<b>252,015</b>	<b>157,205</b>	<b>162,216</b>	<b>179,229</b>	<b>185,813</b>	<b>197,735</b>	<b>206,449</b>
<b>Cash Flows from Investing Activities</b>										
Payments for property, plant and equipment	(220,327)	(220,958)	(264,469)	(268,182)	(235,354)	(218,436)	(221,683)	(241,653)	(223,029)	(208,356)
Grants and contributions received	59,857	62,162	48,090	49,946	40,162	41,114	42,159	43,930	44,737	45,336
Proceeds from the sale of assets	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
<b>Cash inflow (outflow) from Investing Activities</b>	<b>(158,670)</b>	<b>(156,996)</b>	<b>(214,578)</b>	<b>(216,436)</b>	<b>(193,392)</b>	<b>(175,521)</b>	<b>(177,724)</b>	<b>(195,922)</b>	<b>(176,492)</b>	<b>(161,220)</b>
<b>Cash Flows from Financing Activities</b>										
Proceeds from borrowings	40,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Repayment of borrowings	(37,310)	(41,759)	(45,836)	(47,258)	(52,775)	(57,887)	(62,991)	(40,776)	(42,936)	(42,363)
<b>Cash inflow (outflow) from Financing Activities</b>	<b>2,690</b>	<b>13,241</b>	<b>9,164</b>	<b>7,742</b>	<b>2,225</b>	<b>(2,887)</b>	<b>(7,991)</b>	<b>14,224</b>	<b>12,064</b>	<b>12,637</b>
<b>Net (decrease) / increase in Cash Held</b>	<b>(60,655)</b>	<b>(19,819)</b>	<b>(70,696)</b>	<b>43,321</b>	<b>(33,962)</b>	<b>(16,192)</b>	<b>(6,486)</b>	<b>4,115</b>	<b>33,307</b>	<b>57,865</b>
Cash at beginning of the financial year	362,957	302,302	282,483	211,787	255,108	221,146	204,954	198,468	202,583	235,890
<b>Cash at the end of the financial year</b>	<b>302,302</b>	<b>282,483</b>	<b>211,787</b>	<b>255,108</b>	<b>221,146</b>	<b>204,954</b>	<b>198,468</b>	<b>202,583</b>	<b>235,890</b>	<b>293,755</b>





## Statement of Changes in Equity Long-Term Financial Forecast

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Retained Surplus</b>										
Opening balance	6,040,906	6,218,822	6,405,820	6,583,189	6,766,480	6,945,698	7,123,950	7,316,807	7,508,972	7,710,252
Net result	177,916	186,998	177,369	183,292	179,218	178,252	192,857	192,165	201,281	205,326
<b>Closing Balance</b>	<b>6,218,822</b>	<b>6,405,820</b>	<b>6,583,189</b>	<b>6,766,480</b>	<b>6,945,698</b>	<b>7,123,950</b>	<b>7,316,807</b>	<b>7,508,972</b>	<b>7,710,252</b>	<b>7,915,578</b>
<b>Asset Revaluation Surplus</b>										
Opening balance	995,541	995,541	995,541	995,541	995,541	995,541	995,541	995,541	995,541	995,541
Change in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
<b>Closing Balance</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>	<b>995,541</b>
<b>Total Community Equity</b>	<b>7,214,362</b>	<b>7,401,360</b>	<b>7,578,729</b>	<b>7,762,021</b>	<b>7,941,239</b>	<b>8,119,491</b>	<b>8,312,348</b>	<b>8,504,513</b>	<b>8,705,793</b>	<b>8,911,119</b>



## Measures of Financial Sustainability

In accordance with section 169(5) of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

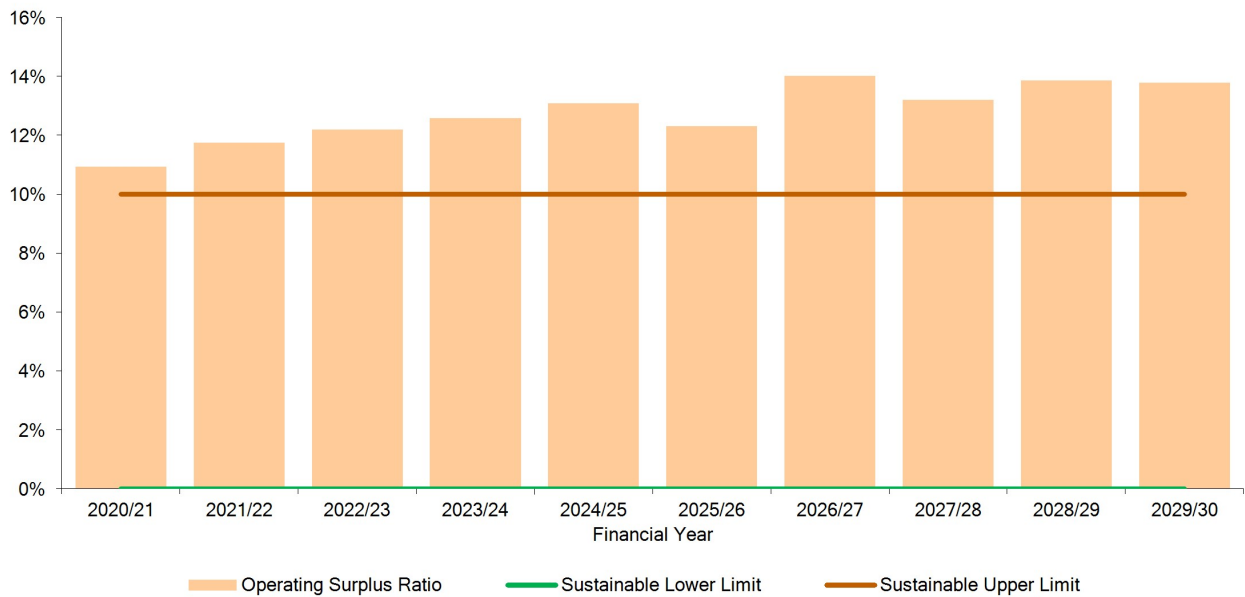
The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (Local Government Act 2009 (Act), section 104(2)).

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 Local Government, Racing and Multicultural Affairs.

### Operating Surplus Ratio

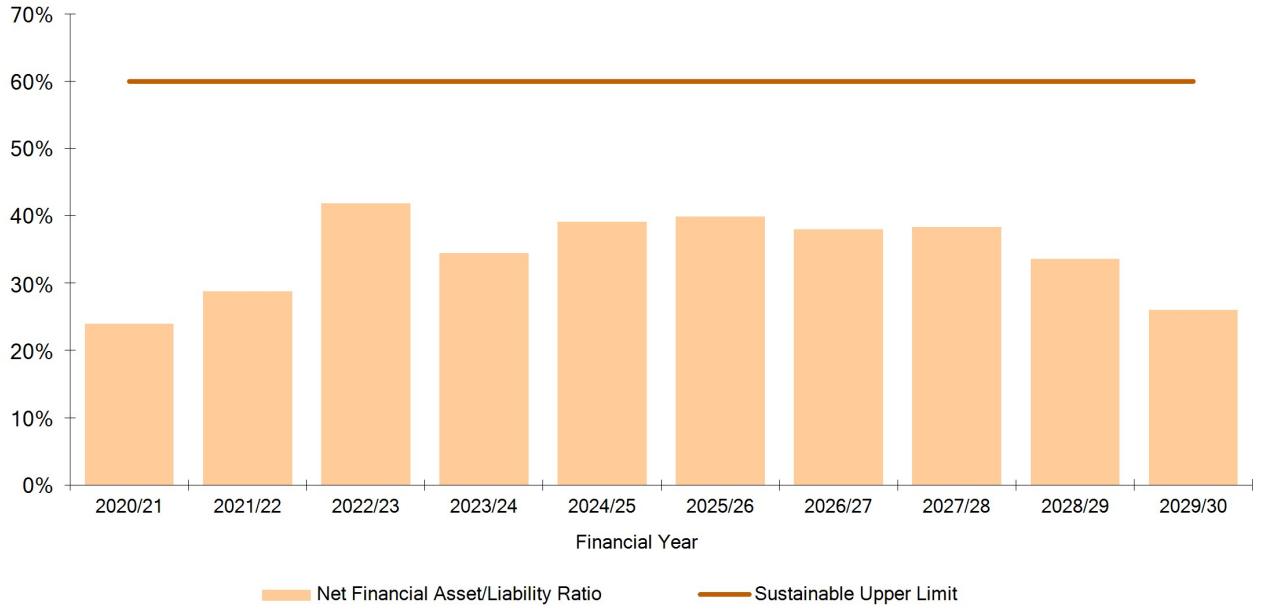


Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	<u>Net Operating Surplus/(Deficit)</u> Operating Revenue	Between 0% and 10% (on average over the long term)
Commentary		
Council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





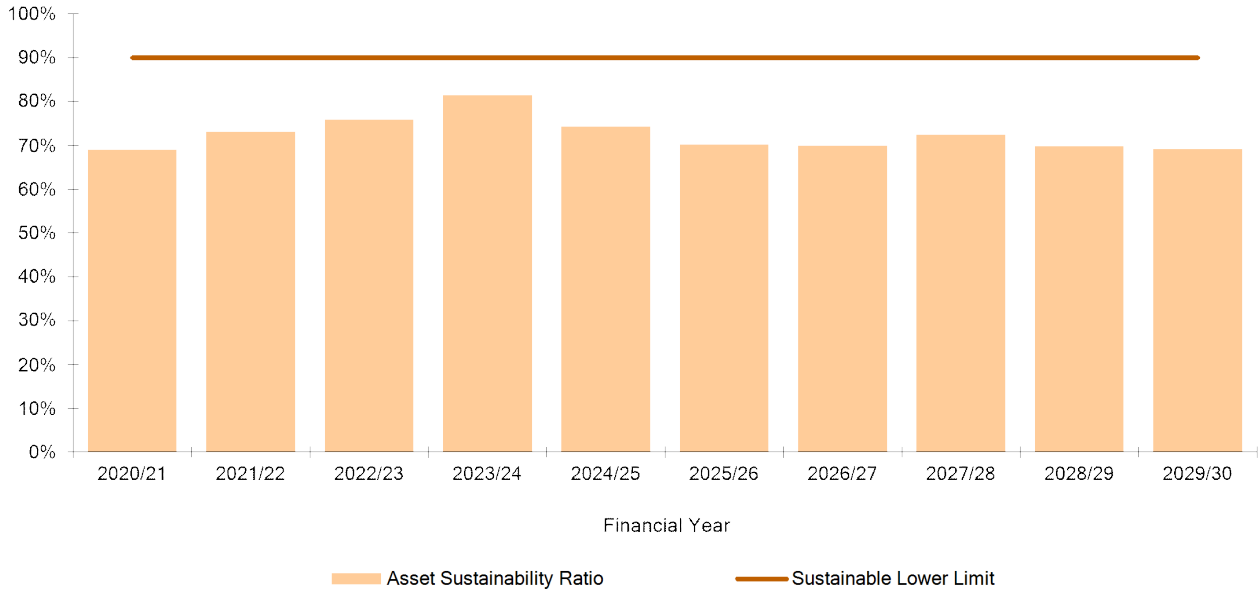
### Net Financial Liabilities Ratio



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>		
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 gradually improves in the short term as expenditure on replacement assets increases before settling at around 70% in later years.		



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## Additional Budget Legislative Disclosures

In accordance with section 169(6) 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 (2020/21) compared with the rates and utility charges levied in the previous budget (2019/20). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2019/20	Adopted Budget 2020/21	% Change from 2019/20 to 2020/21
Gross Rates and Utility Charges	\$317,456,176	\$335,170,869	5.58%

It must be noted 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.

In accordance with section 43(4)(b) of the Local Government Act 2009, Councils Waste business is classified as a significant business. A previous public benefit assessment conducted resulted in Council resolving to apply the competitive neutrality principle to its Waste Business in the form of full cost pricing. Accordingly, in accordance with section 169(3) of the Local Government Regulation 2012, Councils Waste business is separately identified in the Statement of Income and Expenditure.

Councils Waste Business incurs expenses performing certain community service obligations in the form of granting Pensioner Remissions on Waste Utility Charges, undertaking the clean Australia Day Campaign, providing waste collection services for Council events and allowing free waste disposal in certain circumstances. The expected cost to perform these community service obligations is estimated to be in the amount of \$885,000. Community service obligation revenue in the amount of \$885,000 is provided to the Waste business by Council as compensation for performing the community service obligations.



## Budget and Operational Plan by Department

### Department: Legal Services

Category	Budget \$
Operational Revenue	(8,000)
Operational Expenditure	3,824,886

#### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain transparent, robust and compliant decision making
- ✓ Protect council assets, people and environment

The Department is being measured on these key performance indicators	Annual Target
Compliance with statutory and policy timeframes for Right To Information and Information Privacy applications and Complaints	95%
Legal advice provided within agreed timeframes	95%
Litigation satisfactorily resolved in accordance with direction pursuant to delegation or resolution of Council.	90%

### Department: Strategy and Engagement

Category	Budget \$
Operational Revenue	(600)
Operational Expenditure	7,250,978

#### The department is delivering on the following Corporate Plan strategies:

- ✓ 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
- ✓ Provide residents opportunity to participate and engage with their community
- ✓ Develop communications which promote and support council services

The Department is being measured on these key performance indicators	Annual Target
Council media releases utilised by media organisations	80%
Customer satisfaction with Council sponsored and run events	80%

## Department: Economic Development Strategy

Category	Budget \$
Operational Expenditure	499,901

### The department is delivering on the following Corporate Plan strategies:

- ✓ 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
- ✓ Develop a strong and inclusive community

The Department is being measured on these key performance indicators	Annual Target
Deliver key Economic Actions in line with the adopted Economic Development Action Plan	90%

## Department: Office Of The CEO Directorate

Category	Budget \$
Operational Expenditure	1,507,946

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain transparent, robust and compliant decision making

## Department: Infrastructure Planning Directorate

Category	Budget \$
Operational Expenditure	603,360

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices

The Department is being measured on these key performance indicators	Annual Target
Infrastructure Planning Directorate - Customer requests addressed within the set response time	95%

## Department: Integrated Transport Planning and Design

Category	Budget \$
Capital Revenue	(6,823,061)
Capital Expenditure	103,914,550
Operational Revenue	(34,000)
Operational Expenditure	3,964,354
Operational Projects Revenue	(14,600)
Operational Projects Expenditure	1,040,450

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices
- ✓ Develop vibrant, accessible and appealing places
- ✓ Protect council assets, people and environment
- ✓ Maintain a safe, efficient, reliable and integrated transport network

The Department is being measured on these key performance indicators	Annual Target
Customer requests addressed within the set response time	95%
Design program for FY21/22 budget approved construction projects is completed by December 2020	95%
Planning program is completed in the financial year prior to design	95%

## Department: Strategic Infrastructure Planning

Category	Budget \$
Operational Expenditure	1,980,962

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices

The Department is being measured on these key performance indicators	Annual Target
Local Government Infrastructure Plan - Council endorsement to commence public consultation	95%



## Department: Asset Management

Category	Budget \$
Capital Expenditure	60,000
Operational Expenditure	2,980,849

### The department is delivering on the following Corporate Plan strategies:

- ✓ Develop, support and incentivise a digital region
- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices

The Department is being measured on these key performance indicators	Annual Target
Asset Management- Asset Management Plans developed and approved in accordance with annual program (7 proposed for FY20/21)	95%

## Department: Drainage, Waterways and Coastal Planning

Category	Budget \$
Capital Expenditure	7,047,100
Operational Revenue	(1,723,688)
Operational Expenditure	5,363,437
Operational Reserves Transfers	(1,133,691)
Operational Projects Revenue	(140,000)
Operational Projects Expenditure	3,683,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices
- ✓ Protect public assets and maintain environmental standards through management of the stormwater network, coastal areas and waterways

The Department is being measured on these key performance indicators	Annual Target
Drainage, Waterways and Coastal Planning - Customer requests addressed within the set response time	95%
Drainage, Waterways and Coastal Planning - Design program for FY21/22 budget approved construction projects is completed by December 2020	95%
Drainage, Waterways and Coastal Planning - Planning projects are completed in the financial year prior to design	95%

## Department: Parks and Recreation Planning

Category	Budget \$
Operational Expenditure	664,267

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices

The Department is being measured on these key performance indicators	Annual Target
Parks and Recreational Planning - Customer requests addressed within the set response time	95%
Parks and Recreational Planning - Design program for FY21/22 budget approved construction projects is completed by December 2020	95%
Parks and Recreational Planning - Planning projects are completed in the financial year prior to design	95%

## Department: Buildings and Facilities Planning

Category	Budget \$
Capital Expenditure	296,500
Operational Expenditure	1,304,902

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices
- ✓ Maintain and enhance spaces and facilities that are used by the community
- ✓ Maintain transparent, robust and compliant decision making

The Department is being measured on these key performance indicators	Annual Target
Buildings and Facilities Planning - Customer requests addressed within the set response time	95%
Buildings and Facilities Planning - Design program for FY21/22 budget approved construction projects is completed by December 2020	95%
Buildings and Facilities Planning - Planning projects are completed in the financial year prior to design	95%

## Department: Engineering, Construction and Maintenance Directorate

Category	Budget \$
Capital Revenue	(1,780,200)
Capital Expenditure	53,478,115
Operational Revenue	(151,222)
Operational Expenditure	5,733,329
Operational Projects Expenditure	1,926,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Develop arrangements to mitigate the impact of disaster events
- ✓ Maintain safe public spaces
- ✓ Develop and support well planned, maintained and managed sport facilities
- ✓ Maintain and enhance spaces and facilities that are used by the community
- ✓ Maintain transparent, robust and compliant decision making

The Department is being measured on these key performance indicators	Annual Target
CCTV cameras and equipment to be fully operational	95%
CCTV footage requests processed within 5 business days	95%
Compliance of Local Disaster Management Plan with Emergency Management Assurance Framework	100%
Number of disaster management exercises conducted	4
Number of hazard reduction activities (planned burns, mechanical fuel reduction or weed management) undertaken to reduce fire risk	50
Number of hours of security or CCTV related training undertaken	350
Number of Security & Public Safety risk assessments undertaken	50
Percentage of CCTV maintenance services completed	95%
Percentage of Local Disaster Coordination Centre personnel who comply with Queensland's Disaster Management Training Framework	90%
Percentage of Local Disaster Management Group members who comply with Queensland's Disaster Management Training Framework	90%



## Department: Waste Services

Category	Budget \$
Capital Revenue	(271,000)
Capital Expenditure	1,605,200
Operational Revenue	(10,571,500)
Operational Expenditure	37,196,885
Operational Projects Expenditure	80,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Provide residents opportunity to participate and engage with their community
- ✓ Maintain sustainable waste management for the Moreton Bay Region
- ✓ Maintain and enhance the health of the natural environment

The Department is being measured on these key performance indicators	Annual Target
Kerbside waste and recyclable waste bins collected as scheduled	97%
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: Major Projects

Category	Budget \$
Operational Expenditure	57,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ 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
- ✓ Develop projects which deliver strategic opportunities for the Moreton Bay Region
- ✓ Maintain an efficient and effective organisation

## Department: Project Management

Category	Budget \$
Operational Expenditure	1,181,078

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices

The Department is being measured on these key performance indicators	Annual Target
Percentage of capital works program completed based upon the adopted capital budget for 2020/21	95%

## Department: Asset Maintenance

Category	Budget \$
Capital Revenue	(1,800,000)
Capital Expenditure	14,762,000
Operational Revenue	(1,213,641)
Operational Expenditure	107,471,448
Operational Projects Revenue	(48,000)
Operational Projects Expenditure	308,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices
- ✓ Maintain safe public spaces
- ✓ Maintain and enhance spaces and facilities that are used by the community
- ✓ Maintain an efficient and effective organisation
- ✓ Maintain and enhance the health of the natural environment
- ✓ Protect public assets and maintain environmental standards through management of the stormwater network, coastal areas and waterways
- ✓ Maintain a safe, efficient, reliable and integrated transport network
- ✓ Develop quality and accessible recreation opportunities that enhance the lifestyle of residents

The Department is being measured on these key performance indicators	Annual Target
Building and Facilities - Customer requests addressed within the set response time	95%
Building and Facilities - Graffiti removal requests completed in accordance with timeframes	95%
Building and Facilities - Programmed buildings and facilities maintenance activities completed in accordance with schedule	100%
Fleet - Compliance with all Queensland Transport Statutory Regulations	100%
Fleet - Heavy fleet, plant and equipment is maintained in accordance with programmed maintenance service schedules	95%
Fleet - Light fleet is maintained in accordance with programmed maintenance service schedules	95%
Fleet - Small equipment is maintained in accordance with programmed maintenance service schedules	95%
Operations - Customer requests for marine related services completed within level of service timeframes	95%
Operations - Parks customer requests completed within level of service timeframes	95%
Operations - Programmed maritime facilities maintenance activities completed in accordance with schedule	100%
Operations - Programmed parks inspection activities (Full Park Inspection, All Assets) completed in accordance with schedule	100%
Operations - Programmed parks maintenance activities (mowing and landscaping) completed in accordance with schedule	100%
Operations - Programmed roads maintenance activities completed in accordance with schedule	100%
Operations - Programmed stormwater maintenance activities completed in accordance with schedule	100%
Operations - Road network customer requests completed within level of service timeframes	95%
Operations - Stormwater network customer requests completed within level of service timeframes	95%

## Department: Community and Environmental Services Directorate

Category	Budget \$
Operational Expenditure	839,814

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain transparent, robust and compliant decision making

## Department: Customer and Cultural Services

Category	Budget \$
Capital Expenditure	706,000
Operational Revenue	(2,464,628)
Operational Expenditure	23,568,188
Operational Projects Revenue	(323,042)
Operational Projects Expenditure	323,042

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain efficient and responsive customer services
- ✓ Develop and deliver a contemporary public library service
- ✓ Develop and showcase the region's diverse arts, cultural heritage and social history

The Department is being measured on these key performance indicators	Annual Target
Customer calls resolved at the first point of contact	90%
Customer enquiries resolved at the first point of contact	90%
Customer satisfaction with call centre service	95%
Customer satisfaction with Customer Service Centre service	95%
Customer satisfaction with gallery exhibitions and programs	90%
Customer satisfaction with library services and programs	90%
Customer satisfaction with museum exhibitions and programs	90%
Number of exhibitions delivered by Council's galleries	60
Number of exhibitions delivered by Council's museums	12

## Department: Property Services

Category	Budget \$
Operational Revenue	(9,778,031)
Operational Expenditure	14,700,751

### The department is delivering on the following Corporate Plan strategies:

- ✓ 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
- ✓ Develop and support well planned, maintained and managed sport facilities
- ✓ Maintain and enhance spaces and facilities that are used by the community
- ✓ Provide residents opportunity to participate and engage with their community
- ✓ Develop and showcase the region's diverse arts, cultural heritage and social history

The Department is being measured on these key performance indicators	Annual Target
Number of scheduled caravan park compliance audits (7 per quarter)	100%
Number of scheduled Hub Learning and Business Centre compliance audits ( 1 per quarter)	100%
Number of scheduled MSEC compliance audits (1 per quarter)	100%
Number of scheduled QSEC compliance audits (1 per quarter)	100%
Number of scheduled Redcliffe Entertainment Centre compliance audits (1 per quarter)	100%
Number of scheduled swimming pool compliance audits ( 12 per quarter)	100%
Occupancy of caravan parks is within forecast rates	80%
Tenancy rate of commercial/retail properties available for lease	95%
Tenancy rate of residential properties available for lease	100%
Usage of Hub Learning and Business Centre is within forecast rates	90%
Usage of MSEC is within forecast rates	90%
Usage of QSEC is within forecast rates	90%
Usage of Redcliffe Entertainment Centre is within forecast rates	90%



## Department: Regulatory Services

Category	Budget \$
Operational Revenue	(7,899,528)
Operational Expenditure	10,981,121

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate quality development outcomes, in partnership with industry, that are consistent with the region's vision for growth
- ✓ Maintain a lifestyle enhanced and protected by local law
- ✓ Maintain healthy communities through appropriate programs and regulation

The Department is being measured on these key performance indicators	Annual Target
Appeals and internal review applications are responded to within required time frames	100%
Food safety inspections are completed as scheduled	100%
Public Health and Local Laws customer requests responded to within required timeframes	90%
Public immunisation programs are completed as scheduled	100%
Regulated parking programs are completed as scheduled	100%

## Department: Community Services, Sport and Recreation

Category	Budget \$
Capital Expenditure	165,000
Operational Revenue	(1,968,338)
Operational Expenditure	11,854,909
Operational Projects Expenditure	7,500

### The department is delivering on the following Corporate Plan strategies:

- ✓ Develop and support well planned, maintained and managed sport facilities
- ✓ Develop a strong and inclusive community
- ✓ Maintain and enhance spaces and facilities that are used by the community
- ✓ Develop quality and accessible recreation opportunities that enhance the lifestyle of residents
- ✓ Develop and showcase the region's diverse arts, cultural heritage and social history

The Department is being measured on these key performance indicators	Annual Target
Number of individuals supported through Council's community grants program	250
Number of projects supported through Council's community grants program	120
Participation in sport and recreation programs	20,000
Percentage of available child care places filled at Birralee Child Care Centre	95%

## Department: Environmental Services

Category	Budget \$
Operational Revenue	10,405
Operational Expenditure	6,166,748
Operational Projects Expenditure	1,515,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain healthy communities through appropriate programs and regulation
- ✓ Maintain transparent, robust and compliant decision making
- ✓ Maintain and enhance the health of the natural environment

The Department is being measured on these key performance indicators	Annual Target
Participation rate in environmental programs and activities	95%
Percentage of scheduled environmental assessments and monitoring completed	100%

## Department: Development Services

Category	Budget \$
Operational Revenue	(18,421,000)
Operational Expenditure	10,436,804
Operational Projects Expenditure	50,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate quality development outcomes, in partnership with industry, that are consistent with the region's vision for growth

The Department is being measured on these key performance indicators	Annual Target
Building Compliance & Development customer requests responded to within required timeframes	90%
Code Assessable MCU / RAL applications decided within 30 business days	90%
Code Assessable Operational Works applications decided within 20 business days	90%
Plumbing assessments responded to within statutory timeframes	100%
Private certifier referrals are responded to within statutory timeframes	100%
Survey Plan endorsements within 15 business days	90%
Third Party Operational Works applications decided within 5 business days (mb+)	90%
Third Party Survey Plan endorsement within 5 business days (mb+)	90%

## Department: Strategic Planning and Place Making

Category	Budget \$
Capital Revenue	(20,983,061)
Capital Expenditure	48,157,374
Operational Expenditure	4,532,583
Operational Projects Revenue	(82,000)
Operational Projects Expenditure	3,609,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ 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
- ✓ Develop projects which deliver strategic opportunities for the Moreton Bay Region
- ✓ Facilitate growth while retaining the region's unique environment and lifestyle choices
- ✓ Develop vibrant, accessible and appealing places
- ✓ Facilitate quality development outcomes, in partnership with industry, that are consistent with the region's vision for growth

The Department is being measured on these key performance indicators	Annual Target
Planned internal activities and projects completed	90%

## Department: Planning Directorate

Category	Budget \$
Operational Expenditure	374,632

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain transparent, robust and compliant decision making

## Department: Environmental Planning and Policy

Category	Budget \$
Operational Expenditure	318,560

### The department is delivering on the following Corporate Plan strategies:

- ✓ Facilitate quality development outcomes, in partnership with industry, that are consistent with the region's vision for growth
- ✓ Maintain and enhance the health of the natural environment

The Department is being measured on these key performance indicators	Annual Target
Planned activities and projects completed	95%

## Department: Finance and Corporate Services Directorate

Category	Budget \$
Operational Expenditure	430,680

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain an efficient and effective organisation

## Department: People, Culture and Safety

Category	Budget \$
Operational Revenue	(78,750)
Operational Expenditure	4,702,548

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain an efficient and effective organisation

The Department is being measured on these key performance indicators	Annual Target
Grievances finalised within 21 days	80%
Position descriptions reviewed	75%
Reduction in Total Recordable Injury Frequency Rate (TRIFR)	20%
Voluntary turnover less than annual target	8%

## Department: Information and Communications Technology

Category	Budget \$
Capital Expenditure	1,748,000
Operational Revenue	(1,000)
Operational Expenditure	15,964,488
Operational Projects Expenditure	1,220,000

### The department is delivering on the following Corporate Plan strategies:

- ✓ Develop, support and incentivise a digital region
- ✓ Maintain an efficient and effective organisation
- ✓ Provide residents opportunity to participate and engage with their community

The Department is being measured on these key performance indicators	Annual Target
Availability of corporate information systems during business hours	99%
Availability of council's website	99%
Internal customer satisfaction with corporate information systems	90%



## Department: Executive Services

Category	Budget \$
Operational Expenditure	5,190,365

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain transparent, robust and compliant decision making
- ✓ Protect council assets, people and environment
- ✓ Maintain an efficient and effective organisation

The Department is being measured on these key performance indicators	Annual Target
Complaints are responded to within stated timeframes and in accordance with the complaints framework	100%
Compliance with statutory and corporate requirements for council meetings and decision making	100%
Council policies are current and reviewed within stated timeframes	100%
Council's Fraud and Corruption Control Group meets quarterly	4

## Department: Accounting Services

Category	Budget \$
Capital Revenue	(88,200,000)
Capital Expenditure	(11,612,992)
Contributed Assets	60,000,000
Loan Redemption	37,309,874
Borrowings	(40,000,000)
Operational Revenue	(474,256,260)
Operational Expenditure	161,865,552

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain an efficient and effective organisation
- ✓ Provide residents opportunity to participate and engage with their community
- ✓ Maintain sustainable waste management for the Moreton Bay Region

The Department is being measured on these key performance indicators	Annual Target
Fiscal Flexibility - Target interest cover to be greater than 6 months	6
Liquidity - Target cash expenses cover to be greater than 6 months	6
Liquidity - Target working capital ratio to be greater than 3.00	3
Maximise interest revenue on surplus cash invested with QTC and other financial institutions	1.5%
Obtain an unmodified external audit opinion for 2019/20	100%

## Department: Financial Operations

Category	Budget \$
Operational Revenue	(1,974,600)
Operational Expenditure	5,506,894

### The department is delivering on the following Corporate Plan strategies:

- ✓ Maintain an efficient and effective organisation
- ✓ Provide residents opportunity to participate and engage with their community

The Department is being measured on these key performance indicators	Annual Target
Amount of outstanding rates (excluding prepayments) at the end of each quarter	3%

## Department: Internal Audit

Category	Budget \$
Operational Expenditure	301,435

### The department is delivering on the following Corporate Plan strategies:

- ✓ Protect council assets, people and environment
- ✓ Maintain an efficient and effective organisation

The Department is being measured on these key performance indicators	Annual Target
Audit recommendations implemented	90%
Internal audit plan progressed as scheduled	100%

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## Additional Operational Plan Legislative Disclosures

In accordance with s175 (1) (b) (ii) of the *Local Government Regulation 2012*, Council have developed an Enterprise Risk Management Policy to manage strategic, operational and community risks. The policy identifies and proactively addresses risks and opportunities related to the achievement of organisational objectives to create value for the community, Council and other stakeholders.



# Revenue Policy 2020/21

## Head of Power

Local Government Act 2009 (Act)

Local Government Regulation 2012 (Regulation)

## Objective

The purpose of this policy is to state, for the 2020/21 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 2020/21 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

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

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### 3. General Rates

Council applies a differential general rating approach for the levying of general rates. Differential general rates are levied on all rateable land in the Council's local government area. The rateable land value of each property is the basis for determining the amount of the general rate levied. 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 is applied to ensure that all owners contribute a minimum amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve an equitable 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 are levied to generate funds required to provide services and fund activities that Council considers will specifically benefit all (separate) or defined (special) rateable properties across the entire region.

### 5. Utility Rates and Charges

#### Waste Management

Council applies 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 ratepayers within the region.

#### **8. Recovery of overdue 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. Commercial charges will be at commercial rates. 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 accordance with section 193(1)(c) of the Regulation, the Council intends to fund the provision of local government trunk infrastructure for development by the levying of infrastructure charges on development in accordance with the *Planning Act 2016*.

The infrastructure charges for providing local government trunk infrastructure are detailed in the Adopted Infrastructure Charge Resolution made by the Council under the *Planning Act 2016*.

The Council also intends development to deliver, or appropriately contribute to, local government trunk infrastructure networks where applicable under the *Planning Act 2016* and the development would impose extra trunk infrastructure costs on Council after taking into account either or both of the following:

- levied charges for the development;
- trunk infrastructure provided, or to be provided, by the applicant.

Such arrangements will be formalised through an infrastructure agreement or conditions of a development approval for the development under the *Planning Act 2016*.

#### **Review Triggers**

This Policy is reviewed annually in accordance with the Act.

#### **Responsibility**

This Policy is to be:

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



# Revenue Statement 2020/21

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2020/21 financial year in accordance with the *Local Government Act 2009 (LGA)* and the *Local Government Regulation 2012 (LGR)*.

## 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 LGA, section 94(1)(a) and the LGR, section 81:

1. The Council will make and levy differential general rates for the 2020/21 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 Dwellings*

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
R1 Single Residential – Owner occupied/ single household	Land which contains a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence; and (b) otherwise occupied <b>only</b> by members of a single household that includes the resident property owner or owners.	0.4020	\$1,013	9%
R2 Single Residential – otherwise occupied	Land which contains a single residence that is not part of a community title scheme and where the use and occupation of the land do not comply with <b>both</b> paragraph (a) <b>and</b> paragraph (b) in the Description for Category R1.	0.5025	\$1,266	9%

#### *Interpretation for R1 and R2 categories*

The category descriptions for Categories R1 and R2 must be read with the following definitions and explanation, which form part of the descriptions.

### Meaning of single residence

A **single residence** must be a dwelling. A “dwelling” is a self-contained residence which includes all of the following:

- (a) food preparation facilities;
- (b) a bath or shower;
- (c) a toilet and wash basin; and
- (d) clothes washing facilities.

A dwelling may comprise 2 or more buildings if:

- (a) one or more of the buildings is not itself a dwelling, because it does not include all of the things stated in the definition of “dwelling”;
- (b) taken together, the buildings do include all of those things; and
- (c) the buildings are designed located and configured to facilitate common and shared use of all those things by the residents of a single household.

A **single residence** may consist of only one dwelling, but may also include a **secondary dwelling** that is part of the **single residence**.

A **secondary dwelling** is part of a **single residence** only if it is a dwelling that:

- (a) is substantially smaller in size, including having a substantially smaller gross floor area, than the other dwelling on the land (the “primary dwelling”);
- (b) obtains access from the driveway giving access to the primary dwelling;
- (c) is not separately metered or charged for water, electricity, and other utility services;
- (d) is used in conjunction with and in a way that is subordinate to the use of the primary dwelling; and
- (e) is located, oriented and configured so as to have a relationship and association with the primary dwelling such that both dwellings may be conveniently used and occupied by members of a single household.

A **secondary dwelling** which is part of a **single residence** may be a separate freestanding building, or may be constructed within the building envelope of, or attached to, the primary dwelling.

However, there may be scenarios under which the property owner resides in either the primary or secondary dwelling as his or her principal place of residence, but the other dwelling (either primary or secondary) is occupied or available for occupation by person/s who are not part of the property owner’s household. In that scenario, Category R2 will apply, even though the occupier of one of the dwellings is not a part of the household of the owner.

However, Category R2 does not apply where no part of a property which may otherwise be a single residence, including a secondary dwelling, is occupied by the property owner, including members of the owner’s household, as their principal place of residence. In those circumstances, the property will be rated under the Multi-Residential F2 differential rating category in respect of which further explanation is provided below.

**Explanatory note:** This definition and explanation of **secondary dwelling** is based on the definition of *secondary dwelling* in the Moreton Bay Regional Council Planning Scheme, but is not identical. The definition has been adapted to a differential rating context. Nevertheless, a dwelling which is a *secondary dwelling* under the planning scheme is always a **secondary dwelling** for the purpose of rating categorisation. However, if the **secondary dwelling** is occupied by a separate household, the land will fall into category R2, not R1. If the property is not used as the principal place of residence for at least one of the property owners in either dwelling, the property will be rated under the Multi-Residential F2 differential rating category as further explained below.

### Meaning of *principal place of residence*

A single residence is used by the **property owner** as his or her **principal place of residence** if the owner ordinarily or predominantly lives (including but not limited to eating and sleeping) at the residence on a daily basis, and does not ordinarily live anywhere else. A **property owner** can only have one **principal place of residence** at any point in time. Only a natural person can have a **principal place of residence**.

For determining whether a single residence is a **property owner'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 matter relevant to the question of where the person ordinarily or predominantly lives.

### Meaning of *property owner*

For Category R1, a **property owner** is ordinarily a natural person who is the "owner" liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the **property owner** for the purpose of applying Category R1 if all of the following criteria and requirements are met:

- (a) the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person;
- (b) the trustee holds title wholly or predominantly for the purpose of managing the affairs of the person by reason of that person's (legal, physical or other relevant) disability;
- (c) the person (alone or with others) is beneficially entitled to an ownership interest in the land; and
- (d) the trustee provides the Council, if it so requests, with a statutory declaration verifying paragraphs (a) to (c), and also annexing and verifying a copy of the relevant deed or instrument of trust.

In addition, if the **property owner** under that extended definition is receiving a pension under Commonwealth law as confirmed by the Centrelink Confirmation eService, the property owner will be considered eligible to receive the Council Pensioner concession, identified as Concession 1 in this Revenue Statement, even though the person does not qualify for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme), so long as the person's circumstances are otherwise in accordance with the requirements and restrictions stated hereafter for that concession.

### Meaning of *single household*

For Category R1, land is occupied by members of a **single household** only if all persons ordinarily or regularly residing at the land do so under living arrangements involving ongoing collective sharing of, and commonality in, day to day living arrangements such as meals, household work, social interaction and mutual support, as a single domestic unit comprising, or exhibiting the ordinary characteristics of, a family unit.

### Particular extended application of Category R1

Upon the death of the last living **property owner** of land in Category R1, the land is taken to continue to meet the description for Category R1 until the earliest to occur of the following events:

- (a) a change of ownership of the land (other than a transfer to executors or trustees of the estate of the deceased property owner **merely** for the purpose of estate administration);
- (b) the land being occupied and used under a tenancy entered into by the executors or trustees on behalf of the estate of the deceased property owner; or
- (c) the expiration of 2 clear calendar quarters after the quarter which includes the date of death of the deceased **property owner**.

Upon the occurrence of the relevant event, the land will be re-categorised (if necessary) based upon its use at that time.

**Further explanatory note for R categories generally:** If there is a second dwelling on the land but it does not meet the definition and requirements above for a **secondary dwelling**, the land cannot be categorised as R1 or R2. In such a case, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised F2.

Also, if there are 3 or more dwellings on the land, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised under the appropriate “F” category. That is so even if one of the dwellings otherwise meets the definition and requirements for a **secondary dwelling**.

**Residential Units (Community Title)**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
U10 Units 1 – Owner occupied	A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is equal to or greater than \$900 per square metre; and  (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.4020	\$1,418	9%
U20 Units 2 – Owner Occupied	A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre; and  (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.4020	\$1,317	9%



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
U30 Units 3 – Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.</p>	0.4020	\$1,216	9%
U40 Units 4 – Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.</p>	0.4020	\$1,114	9%
U50 Units 5 – Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.</p>	0.4020	\$1,013	9%



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
U6O Units 6 – Owner Occupied	A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is less than \$85 per square metre.	0.4020	\$912	9%
U1N Units 1 – Non Owner Occupied	A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is equal to or greater than \$900 per square metre; and  (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.5025	\$1,773	9%
U2N Units 2 – Non Owner Occupied	A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre; and  (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.5025	\$1,646	9%



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
U3N Units 3 – Non Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.</p>	0.5025	\$1,520	9%
U4N Units 4 – Non Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.</p>	0.5025	\$1,393	9%
U5N Units 5 – Non Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.</p>	0.5025	\$1,266	9%



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
U6N Units 6 – Non Owner Occupied	<p>A single residential building unit which is part of a community title 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 scheme land on which the complex is constructed is less than \$85 per square metre.</p>	0.5025	\$1,140	9%

***Interpretation for U10 to U6N categories***

The category descriptions for Categories U10 to U6N must be read with the following definitions and explanation, which form part of the descriptions. Some of the definition and explanation applies only to Categories U10 to U60.

Meaning of **complex**

**Complex** means all of the buildings and other structures constructed on the scheme land.

Meaning of **principal place of residence**

A **single residential building unit** is used by the **property owner** as his or her **principal place of residence** if the owner ordinarily or predominantly lives (including but not limited to eating and sleeping) at the unit on a daily basis, and does not ordinarily live anywhere else. A **property owner** can only have one **principal place of residence** at any point in time. Only a natural person can have a **principal place of residence**.



For determining whether a building unit is a **property owner'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 matter relevant to the question of where the person ordinarily or predominantly lives.

#### Meaning of **property owner**

For Categories U10 to U60, a **property owner** is a natural person who is the **owner** liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the **property owner** for the purpose of applying Categories U10 to U60 if all of the following criteria and requirements are met:

- (a) the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person;
- (b) the trustee holds title wholly or predominantly for the purpose of managing the affairs of the person by reason of that person's (legal, physical or other relevant) disability;
- (c) the person (alone or with others) is beneficially entitled to an ownership interest in the land;
- (d) the trustee provides the Council, if it so requests, with a statutory declaration verifying the foregoing matters, and also annexing and verifying a copy of the relevant deed or instrument of trust.

In addition, if the **property owner** under that extended definition a pension under Commonwealth law as confirmed by the Centrelink Confirmation eService, the property owner will be considered eligible to receive the Council Pensioner concession, identified as Concession 1 in this Revenue Statement, even though the person does not qualify for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme), so long as the person's circumstances are otherwise in accordance with the requirements and restrictions stated hereafter for that concession.

#### Particular extended application of Categories U10 to U60

Upon the death of the last living **property owner** of land in any of Categories U10 to U60, the land is taken to continue to meet the description for the relevant Category until the earliest to occur of the following events:

- (a) a change of ownership of the land (other than a transfer to executors or trustees of the estate of the deceased property owner merely for the purpose of estate administration);
- (b) the land being occupied and used under a tenancy entered into by the executors or trustees on behalf of the estate of the deceased property owner; or
- (c) the expiration of 2 clear calendar quarters after the quarter which includes the date of death of the deceased **property owner**.

Upon the occurrence of the relevant event, the land will be re-categorised (if necessary) based upon its use at that time.

#### Meaning of **scheme land**

**Scheme land** has the meaning given by the *Body Corporate and Community Management Act 1997*.

#### Meaning of **single residential building unit**

A **single residential building unit** (or **building unit**) is a lot under the *Body Corporate and Community Management Act 1997* which is used as a residence, regardless of whether the residence is part of a building, attached to one or more other units (or other buildings) or free-standing.

A lot under the *Body Corporate and Community Management Act 1997* which contains a building comprising multiple residences is not a single residential building unit. It falls under and will be categorised under an appropriate "F" Category.



**Multi Residential Dwellings (Flats)**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F2	where the number of dwellings on the land is equal to 2	0.5025	\$2,532	No cap
F3	where the number of dwellings on the land is equal to 3	0.5025	\$3,798	No cap
F4	where the number of dwellings on the land is equal to 4	0.5025	\$5,064	No cap
F5	where the number of dwellings on the land is equal to 5	0.5025	\$6,330	No cap
F6	where the number of dwellings on the land is equal to 6	0.5025	\$7,596	No cap
F7	where the number of dwellings on the land is equal to 7	0.5025	\$8,862	No cap
F8	where the number of dwellings on the land is equal to 8	0.5025	\$10,128	No cap
F9	where the number of dwellings on the land is equal to 9	0.5025	\$11,394	No cap
F10	where the number of dwellings on the land is equal to 10	0.5025	\$12,660	No cap
F11	where the number of dwellings on the land is equal to 11	0.5025	\$13,926	No cap
F12	where the number of dwellings on the land is equal to 12	0.5025	\$15,192	No cap
F13	where the number of dwellings on the land is equal to 13	0.5025	\$16,458	No cap
F14	where the number of dwellings on the land is equal to 14	0.5025	\$17,724	No cap
F15	where the number of dwellings on the land is equal to 15	0.5025	\$18,990	No cap
F16	where the number of dwellings on the land is equal to 16	0.5025	\$20,256	No cap
F17	where the number of dwellings on the land is equal to 17	0.5025	\$21,522	No cap
F18	where the number of dwellings on the land is equal to 18	0.5025	\$22,788	No cap
F19	where the number of dwellings on the land is equal to 19	0.5025	\$24,054	No cap
F20	where the number of dwellings on the land is equal to 20	0.5025	\$25,320	No cap
F21	where the number of dwellings on the land is equal to 21	0.5025	\$26,586	No cap
F22	where the number of dwellings on the land is equal to 22	0.5025	\$27,852	No cap

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F23	where the number of dwellings on the land is equal to 23	0.5025	\$29,118	No cap
F24	where the number of dwellings on the land is equal to 24	0.5025	\$30,384	No cap
F25	where the number of dwellings on the land is equal to 25	0.5025	\$31,650	No cap
F26	where the number of dwellings on the land is equal to 26	0.5025	\$32,916	No cap
F27	where the number of dwellings on the land is equal to 27	0.5025	\$34,182	No cap
F28	where the number of dwellings on the land is equal to 28	0.5025	\$35,448	No cap
F29	where the number of dwellings on the land is equal to 29	0.5025	\$36,714	No cap
F30	where the number of dwellings on the land is equal to 30	0.5025	\$37,980	No cap
F31	where the number of dwellings on the land is equal to 31	0.5025	\$39,246	No cap
F32	where the number of dwellings on the land is equal to 32	0.5025	\$40,512	No cap
F33	where the number of dwellings on the land is equal to 33	0.5025	\$41,778	No cap
F34	where the number of dwellings on the land is equal to 34	0.5025	\$43,044	No cap
F35	where the number of dwellings on the land is equal to 35	0.5025	\$44,310	No cap
F36	where the number of dwellings on the land is equal to 36	0.5025	\$45,576	No cap
F37	where the number of dwellings on the land is equal to 37	0.5025	\$46,842	No cap
F38	where the number of dwellings on the land is equal to 38	0.5025	\$48,108	No cap
F39	where the number of dwellings on the land is equal to 39	0.5025	\$49,374	No cap
F40	where the number of dwellings on the land is equal to 40	0.5025	\$50,640	No cap
F41	where the number of dwellings on the land is equal to 41	0.5025	\$51,906	No cap
F42	where the number of dwellings on the land is equal to 42	0.5025	\$53,172	No cap
F43	where the number of dwellings on the land is equal to 43	0.5025	\$54,438	No cap
F44	where the number of dwellings on the land is equal to 44	0.5025	\$55,704	No cap

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F45	where the number of dwellings on the land is equal to 45	0.5025	\$56,970	No cap
F46	where the number of dwellings on the land is equal to 46	0.5025	\$58,236	No cap
F47	where the number of dwellings on the land is equal to 47	0.5025	\$59,502	No cap
F48	where the number of dwellings on the land is equal to 48	0.5025	\$60,768	No cap
F49	where the number of dwellings on the land is equal to 49	0.5025	\$62,034	No cap
F50	where the number of dwellings on the land is equal to 50	0.5025	\$63,300	No cap
F51	where the number of dwellings on the land is equal to 51	0.5025	\$64,566	No cap
F52	where the number of dwellings on the land is equal to 52	0.5025	\$65,832	No cap
F53	where the number of dwellings on the land is equal to 53	0.5025	\$67,098	No cap
F54	where the number of dwellings on the land is equal to 54	0.5025	\$68,364	No cap
F55	where the number of dwellings on the land is equal to 55	0.5025	\$69,630	No cap
F56	where the number of dwellings on the land is equal to 56	0.5025	\$70,896	No cap
F57	where the number of dwellings on the land is equal to 57	0.5025	\$72,162	No cap
F58	where the number of dwellings on the land is equal to 58	0.5025	\$73,428	No cap
F59	where the number of dwellings on the land is equal to 59	0.5025	\$74,694	No cap
F60	where the number of dwellings on the land is equal to 60	0.5025	\$75,960	No cap
F61	where the number of dwellings on the land is equal to 61	0.5025	\$77,226	No cap
F62	where the number of dwellings on the land is equal to 62	0.5025	\$78,492	No cap
F63	where the number of dwellings on the land is equal to 63	0.5025	\$79,758	No cap
F64	where the number of dwellings on the land is equal to 64	0.5025	\$81,024	No cap
F65	where the number of dwellings on the land is equal to or greater than 65	0.5025	\$82,290	No cap

**Interpretation for F2 to F65 categories**

The category descriptions for Categories F2 to F65 must be read with the following definitions and explanation, which form part of the descriptions.

### Meaning of **dwelling**

A **dwelling** is a self-contained residence which includes all of the following:

- (a) food preparation facilities;
- (b) a bath or shower;
- (c) a toilet and wash basin; and
- (d) clothes washing facilities.

For Categories F2 to F65:

- a **dwelling** may form part of a building containing other dwellings (and/or other uses), be attached to one or more other dwellings or other buildings or be free-standing;
- a lot in a community title scheme which contains only a single residence is not a **dwelling** for the F categories, (and will be categorised under one of the U Categories as *Residential Units (Community Title)*).
- however, a lot in a community title scheme which contains a building comprising more than one **dwelling** is within the F categories, and will be categorised under one of Categories F2 to F65 accordingly, based on the number of dwellings on the lot.

A secondary dwelling forming part of a **single residence** as defined for the purposes of Categories R1 and R2 is not a **dwelling** for Category F2, unless none of the residents (including those in any secondary dwelling) who are the owners of the property occupy it, with or without extended members of their household, as the principal place of residence of the owner.

Therefore, to avoid doubt, Categories F2 to F65 (as appropriate) otherwise apply to rateable land which contains 2 or more dwellings (whether free-standing or otherwise). This will include situations where a property contains a primary and secondary dwelling, but neither is occupied by the owner or members of the owner's household as their principal place of residence but the dwellings are rather occupied by or available to be occupied by other persons. Neither category R1 or R2 applies in those circumstances. Category F2 applies in those circumstances.

**Explanatory note for F categories generally:** Generally, this category applies to land contained in a single valuation and rates assessment if the land contains more than one dwelling. The use of the term "*Flats*" in the heading is merely for broad general guidance of ratepayers, helping to distinguish the F Categories from the U Categories for single residence community title lots, and does not limit the defined meaning of **dwelling**.

If there are only 2 **dwellings** on the land and one of the dwellings is a **secondary dwelling** as defined and explained in the definitions and explanation for the *Residential Single Dwellings (R)* Categories, the land is not used for *Multi Residential Dwellings (Flats)*, and will fall within Category R1 or R2. However, that is only the case where at least one of the dwellings is occupied by the owner as their principal place of residence.

If there are 2 dwellings on the land but neither is occupied by the owner or members of the owner's household as their principal place of residence, the land is to be categorised under the F2 *Multi Residential Dwellings (Flats)* category, and will be rated accordingly.

If there are 3 or more dwellings on the land, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised under the appropriate "F" category above. That is so even if one of the dwellings otherwise meets the definition and requirements for a **secondary dwelling** as defined and explained in the definitions and explanation for the *Residential Single Dwellings (R)* Categories.

## Vacant Land

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
VL1	Land with a rateable value less than \$1,000,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land	0.4020	\$1,013	Please see below
<p><i>Classes of capping for the VL1 differential general rating category:</i></p> <ol style="list-style-type: none"> <li>Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.</li> <li>Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</li> </ol>				
VL2	Land with a rateable value greater than or equal to \$1,000,000 but less than \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land	0.6030	\$1,368	Please see below
<p><i>Classes of capping for the VL2 differential general rating category:</i></p> <ol style="list-style-type: none"> <li>Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies.</li> <li>Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</li> </ol>				
VL3	Land with a rateable value greater than or equal to \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land	0.6633	\$1,368	No cap

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

## Sporting Clubs and Community Groups

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
SC1	Land used for sports clubs and facilities including land that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  48 – Sports Clubs/Facilities 50 – Other Clubs (non business)	0.4020	\$1,013	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> .	0.4020	\$912	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	0.6030	\$2,952	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6030	\$4,160	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6030	\$8,320	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6030	\$12,480	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6030	\$16,640	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6030	\$20,800	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6030	\$24,960	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6030	\$29,120	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6030	\$33,280	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6030	\$37,440	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6030	\$41,600	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6030	\$45,760	9%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6030	\$49,920	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6030	\$54,080	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6030	\$58,240	9%



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6030	\$62,400	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6030	\$66,560	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6030	\$70,720	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6030	\$74,880	9%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6030	\$79,040	9%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6030	\$83,200	9%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6030	\$87,360	9%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6030	\$91,520	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6030	\$95,680	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6030	\$99,840	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6030	\$104,000	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6030	\$108,160	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6030	\$112,320	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6030	\$116,480	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6030	\$120,640	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6030	\$124,800	9%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6030	\$128,960	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6030	\$133,120	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6030	\$137,280	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6030	\$141,440	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6030	\$145,600	9%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6030	\$149,760	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6030	\$153,920	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6030	\$158,080	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6030	\$162,240	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6030	\$166,400	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6030	\$170,560	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6030	\$174,720	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6030	\$178,880	9%

**Interpretation**

***Independent living dwelling*** means a dwelling (eg. detached houses, townhouses or units) that is self-contained and for which some level of support is or may be provided to residents, but that support is intended to be minimal or in emergent circumstances because the primary intent of the retirement village scheme is to enable independent living.



**Relocatable Home Parks**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
Category RH1 to Category RH44	Land which is used primarily as a relocatable home park and that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  49A – Multi Residential (Relocatable Home Parks);  and:			
RH1	the relocatable home park has less than 10 sites	0.6030	\$2,952	30%
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6030	\$4,160	30%
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6030	\$8,320	30%
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6030	\$12,480	30%
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6030	\$16,640	30%
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6030	\$20,800	30%
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6030	\$24,960	30%
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6030	\$29,120	30%
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6030	\$33,280	30%
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6030	\$37,440	30%
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6030	\$41,600	30%
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6030	\$45,760	30%
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6030	\$49,920	30%
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6030	\$54,080	30%
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6030	\$58,240	30%
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6030	\$62,400	30%
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6030	\$66,560	30%
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6030	\$70,720	30%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6030	\$74,880	30%
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6030	\$79,040	30%
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6030	\$83,200	30%
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6030	\$87,360	30%
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6030	\$91,520	30%
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6030	\$95,680	30%
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6030	\$99,840	30%
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6030	\$104,000	30%
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6030	\$108,160	30%
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6030	\$112,320	30%
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6030	\$116,480	30%
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6030	\$120,640	30%
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6030	\$124,800	30%
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6030	\$128,960	30%
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6030	\$133,120	30%
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6030	\$137,280	30%
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6030	\$141,440	30%
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6030	\$145,600	30%
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6030	\$149,760	30%
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6030	\$153,920	30%
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6030	\$158,080	30%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6030	\$162,240	30%
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6030	\$166,400	30%
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6030	\$170,560	30%
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6030	\$174,720	30%
RH44	the relocatable home park has greater than or equal to 430 sites	0.6030	\$178,880	30%

#### **Caravan Parks**

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
CP1	Land which is used primarily as a caravan park including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  49 – Caravan Park	0.8040	\$1,770	No cap

#### **Bed and Breakfasts**

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
BB1	Land which is used to a material extent as Bed and Breakfast accommodation including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  9 – Bed and Breakfast	0.5025	\$1,266	9%



Rural Agricultural

Category	Description	Rate in the Dollar	Minimum General Rate	Caped Percentage
RA1	<p>Land valued by the Department of Natural Resources, Mines and Energy (DNRME) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and that meets the criteria or use description that corresponds with 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>	0.4020	\$1,368	9%



**Poultry Farms**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
PF1	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87A – Poultry</p> <p>and:</p> <p>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.</p>	1.6884	\$3,799	No cap
PF2	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87B – Poultry</p> <p>and:</p> <p>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.</p>	1.4874	\$1,368	No cap
PF3	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and:</p> <p>The Poultry Farm farms 1,000 birds or less.</p>	0.8040	\$1,368	No cap



**Light Commercial**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
LC1	<p>Land which is used for light commercial purposes including land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <ul style="list-style-type: none"> <li>07 - Guest House/Private Hotel</li> <li>11 - Shops</li> <li>16 - Drive-in Shopping Centre/Group of Shops</li> <li>17 - Restaurant</li> <li>18 - Special Tourist Attraction</li> <li>21 - Residential Institution (non medical care)</li> <li>22 - Car Parks</li> <li>23 - Retail Warehouse</li> <li>25 - Professional Offices</li> <li>26 - Funeral Parlours</li> <li>27 - Hospitals, Convalescence Homes (medical care)(private)</li> <li>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)</li> <li>29 - Transport Terminal</li> <li>32 - Wharves</li> <li>33 - Builders Yard, Contractors</li> <li>34 - Cold Stores - Ice Works</li> <li>36 - Light Industry</li> <li>38 - Advertising - Hoarding</li> <li>39 - Harbour Industries</li> <li>41 - Child Care Excluding Kindergarten</li> <li>44 - Nurseries (plants)</li> <li>45 - Theatres, Cinemas</li> <li>46 - Drive-in Theatre</li> <li>56 - Showgrounds, Racecourse, Airfields</li> <li>58 - Educational Including Kindergarten</li> <li>95 - Reservoir, Dam, Bores</li> <li>96 - Public Hospital</li> <li>97 - Welfare Home/Institution</li> <li>99 - Community Protection Centre</li> </ul>	0.8040	\$1,368	No cap



### Outdoor Sales Areas

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
OSA1	Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  24 – Sales Area Outdoors (dealers, boats, cars, etc);  and: The area of the physical land parcel is equal to or greater than 4,000 square metres.	0.8844	\$2,026	No cap
OSA2	Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  24 – Sales Area Outdoors (dealers, boats, cars, etc);  and: The area of the physical land parcel is less than 4,000 square metres.	0.8442	\$2,026	No cap

### Marina

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
MA1	Land which is used for marina purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  20 – Marina	1.1256	\$1,368	No cap

### Drive Through Restaurants

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
DTR1	Land which is used for Drive Through Restaurant purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  17A – Drive Through Restaurants	1.4874	\$2,533	No cap



**Motels**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
Category M3 to Category M55	Land which is used for Motel purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  43 – Motels  and:			
M3	where the number of rooms is equal to or less than 3	0.7437	\$1,368	No cap
M4	where the number of rooms is equal to 4	0.7437	\$1,424	No cap
M5	where the number of rooms is equal to 5	0.7437	\$1,780	No cap
M6	where the number of rooms is equal to 6	0.7437	\$2,136	No cap
M7	where the number of rooms is equal to 7	0.7437	\$2,492	No cap
M8	where the number of rooms is equal to 8	0.7437	\$2,848	No cap
M9	where the number of rooms is equal to 9	0.7437	\$3,204	No cap
M10	where the number of rooms is equal to 10	0.7437	\$3,560	No cap
M11	where the number of rooms is equal to 11	0.7437	\$3,916	No cap
M12	where the number of rooms is equal to 12	0.7437	\$4,272	No cap
M13	where the number of rooms is equal to 13	0.7437	\$4,628	No cap
M14	where the number of rooms is equal to 14	0.7437	\$4,984	No cap
M15	where the number of rooms is equal to 15	0.7437	\$5,340	No cap
M16	where the number of rooms is equal to 16	0.7437	\$5,696	No cap
M17	where the number of rooms is equal to 17	0.7437	\$6,052	No cap
M18	where the number of rooms is equal to 18	0.7437	\$6,408	No cap
M19	where the number of rooms is equal to 19	0.7437	\$6,764	No cap
M20	where the number of rooms is equal to 20	0.7437	\$7,120	No cap
M21	where the number of rooms is equal to 21	0.7437	\$7,476	No cap
M22	where the number of rooms is equal to 22	0.7437	\$7,832	No cap
M23	where the number of rooms is equal to 23	0.7437	\$8,188	No cap
M24	where the number of rooms is equal to 24	0.7437	\$8,544	No cap
M25	where the number of rooms is equal to 25	0.7437	\$8,900	No cap
M26	where the number of rooms is equal to 26	0.7437	\$9,256	No cap
M27	where the number of rooms is equal to 27	0.7437	\$9,612	No cap
M28	where the number of rooms is equal to 28	0.7437	\$9,968	No cap
M29	where the number of rooms is equal to 29	0.7437	\$10,324	No cap
M30	where the number of rooms is equal to 30	0.7437	\$10,680	No cap
M31	where the number of rooms is equal to 31	0.7437	\$11,036	No cap
M32	where the number of rooms is equal to 32	0.7437	\$11,392	No cap
M33	where the number of rooms is equal to 33	0.7437	\$11,748	No cap
M34	where the number of rooms is equal to 34	0.7437	\$12,104	No cap
M35	where the number of rooms is equal to 35	0.7437	\$12,460	No cap
M36	where the number of rooms is equal to 36	0.7437	\$12,816	No cap
M37	where the number of rooms is equal to 37	0.7437	\$13,172	No cap

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
M38	where the number of rooms is equal to 38	0.7437	\$13,528	No cap
M39	where the number of rooms is equal to 39	0.7437	\$13,884	No cap
M40	where the number of rooms is equal to 40	0.7437	\$14,240	No cap
M41	where the number of rooms is equal to 41	0.7437	\$14,596	No cap
M42	where the number of rooms is equal to 42	0.7437	\$14,952	No cap
M43	where the number of rooms is equal to 43	0.7437	\$15,308	No cap
M44	where the number of rooms is equal to 44	0.7437	\$15,664	No cap
M45	where the number of rooms is equal to 45	0.7437	\$16,020	No cap
M46	where the number of rooms is equal to 46	0.7437	\$16,376	No cap
M47	where the number of rooms is equal to 47	0.7437	\$16,732	No cap
M48	where the number of rooms is equal to 48	0.7437	\$17,088	No cap
M49	where the number of rooms is equal to 49	0.7437	\$17,444	No cap
M50	where the number of rooms is equal to 50	0.7437	\$17,800	No cap
M51	where the number of rooms is equal to 51	0.7437	\$18,156	No cap
M52	where the number of rooms is equal to 52	0.7437	\$18,512	No cap
M53	where the number of rooms is equal to 53	0.7437	\$18,868	No cap
M54	where the number of rooms is equal to 54	0.7437	\$19,224	No cap
M55	where the number of rooms is equal to or greater than 55	0.7437	\$19,580	No cap



**Hotels and Licensed Clubs**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
HLC1	Land which is used for Hotel/Tavern purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  42 – Hotel/Tavern	1.1256	\$9,210	No cap
HLC2	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  47A – Licensed Club  and: The Licensed Club has greater than 265 gaming machines.	1.1055	\$26,000	No cap
HLC3	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  47B – Licensed Club  and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.	0.8040	\$9,210	No cap
HLC4	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  47C – Licensed Club  and: The Licensed Club has equal to or less than 100 gaming machines.	0.6030	\$1,270	No cap

**Telco/Transformer Sites**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
T1	Land which is used for a Telecommunications or Transformer site being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  91 – Telco/Transformer Sites	1.8894	\$2,530	No cap



### Service Stations

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
SS1	<p>Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following 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>	1.3467	\$115,840	No cap
SS2	<p>Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>30B – Service Station;</p> <p>and:</p> <p>The land is not contained in SS1.</p>	1.0854	\$2,530	No cap

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

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S1S Super Regional	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16F – Drive-in Shopping Centre / Group of Shops;</p> <p>and:</p> <p>The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.</p>	2.0100	\$1,400,930	No cap

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
S2S Major Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following 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.	1.8090	\$1,250,060	No cap
S3S Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following 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.	1.7085	\$1,120,750	No cap
S4S Sub Regional A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following 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.	1.4874	\$231,690	No cap
S5S Sub Regional B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following 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.	1.2864	\$115,840	No cap

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
S6S Local Shopping Centre A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following 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.	1.1256	\$12,920	No cap
S7S Local Shopping Centre B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following 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.	0.9246	\$2,030	No cap



**Mega Store Retailers**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
S4M Mega Store Retailer - Sub Regional A	Land which is used for a large or “mega” store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  16M - Mega Store Retailer (single retailer with total floor area equal to or greater than 20,000 square metres).	1.4874	\$231,690	No cap
S5M Mega Store Retailer - Sub Regional B	Land which is used for a large or “mega” store retail purposes being land that meets the criteria or use description that corresponds with the following 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).	1.2864	\$115,840	No cap
S6M Mega Store Retailer - Local A	Land which is used for a large or “mega” store retail purposes being land that meets the criteria or use description that corresponds with the following 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).	1.1256	\$12,920	No cap
S7M Mega Store Retailer - Local B	Land which is used for a large or “mega” store retail purposes being land that meets the criteria or use description that corresponds with the following 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.	0.9246	\$2,030	No cap



**Heavy Commercial**

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
HC1 Heavy Commercial 1	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:  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.	1.4070	\$7,670	No cap
HC2 Heavy Commercial 2	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:  31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir)  and: The land is not contained in HC1.	1.2864	\$2,030	No cap
HC3 Extractive Industries	Land which is used for extractive industry being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:  40 – Extractive	2.0100	\$10,130	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land which is used for concrete batching plant or asphalt manufacturing being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifier:  35 – General Industry	1.4070	\$6,080	No cap



Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HC5 Large Commercial / Industrial	Land which is used for large scale commercial or industrial purposes being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers:  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.	0.9246	\$6,140	No cap

**Land not otherwise categorised**

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
01	Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000	0.4020	\$1,013	Please see below
<p><i>Classes of capping for the 01 differential general rating category:</i></p> <ol style="list-style-type: none"> <li>Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.</li> <li>Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</li> </ol>				
02	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	0.6030	\$1,368	Please see below
<p><i>Classes of capping for the 02 differential general rating category:</i></p> <ol style="list-style-type: none"> <li>Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies.</li> <li>Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</li> </ol>				
03	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	0.6633	\$1,368	No cap

**“Land Use Code Identifiers”** are numerical codes applied to land based on their land use as revealed by Council records. They are formally issued by the State Government (Valuer-General) based in part on information supplied by the Council. They are then assigned to individual parcels in the Council’s land record. They are generally accurate to **identify** the relevant land use, and therefore to identify the category into which rateable land should be categorised. However, they are descriptive of land uses and not necessarily conclusive. The correct rating category for rateable land is always based on its actual land use as related to the category which covers that land use. Disputes in that regard are not conclusively resolved by land use code identifiers, but, through the objection and appeal process, by the true facts of land use.

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### Properties Exempt from General Rates

The following properties are exempt from General Rates in accordance with the LGA, 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 2020/21, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2019/20 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 2019/20 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2019/20 financial year increased by the Capped Percentage. *Corresponding annual amount* is the amount worked out in accordance with the LGR, 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 LGR. 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*.

The service includes the ability of households in the waste collection area to deposit their own municipal solid waste at a Council landfill without separate charge being made at the gate for that disposal.

In accordance with section 94(1)(b)(ii) of the LGA, the Council makes and levies utility charges for supplying waste management services for the 2020/21 financial year as follows:

### Residential Charges

SERVICE LEVEL	CHARGE
<b>1 Kerbside Collection</b>	
140L refuse / 140L recycling	\$213.00
140L refuse / 240L recycling	\$219.00
140L refuse / 360L recycling	\$225.00
240L refuse / 240L recycling	\$237.00
240L refuse / 360L recycling	\$250.00
140L refuse – Additional bin	\$219.00
240L refuse – Additional bin	\$237.00
140L recycling – Additional bin	\$48.00
240L recycling – Additional bin	\$53.00
360L recycling – Additional bin	\$59.00
<b>2 On Property Services</b>	
On Property - 140L refuse / 140L recycling	\$236.00
On Property - 140L refuse / 240L recycling	\$239.00
On Property - 140L refuse / 360L recycling	\$242.00
On Property - 240L refuse / 240L recycling	\$249.00
On Property - 240L refuse / 360L recycling	\$268.00
On Property - 240L recycling – Additional bin	\$57.00
On Property - 360L recycling – Additional bin	\$61.00
<b>3 Bulk Bins</b>	
660 L Bulk Bin	\$700.00
1m <sup>3</sup> Bulk Bin	\$1,000.00
1.5m <sup>3</sup> Bulk Bin	\$1,500.00
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.</p> <p><b>Example:</b> 20 units each paying for a minimum service of \$219 would be entitled to bulk bins (as defined in the schedule above) to the capacity of 2.4M<sup>3</sup> (20 units x 0.120 M<sup>3</sup>).</p>	

SERVICE LEVEL	CHARGE
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$219), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service.</p> <p><b>Example:</b> A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M<sup>3</sup>. As this capacity is above their entitlement under the minimum capacity (2.4M<sup>3</sup> – 20 units x 0.120 M<sup>3</sup>) the additional cost of providing an additional 1.8M<sup>3</sup> (2 x 1,100L bins @ \$1,270/bin) is shared equally amongst each of the unit holders and will be \$127 (\$2,540 / 20 units).</p>	

Notes:

1. '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 where:

- a) The land is located within the Council's waste collection area, and
- b) There are no impediments, as decided by Manager Waste Services, which prevent, or make it impractical to provide a kerbside collection service to the land.

The designated minimum service on which the minimum waste management utility charge is based is a 140L refuse / 140L recycling service per flat, residential unit or residential lot as the case may be.

In accordance with section 73D of the *Waste Reduction and Recycling Act 2011*, the Residential Charges above have been set at a level that mitigates any direct impact of the State Waste Levy.

In addition to residential land, the above waste utility charges will apply to commercial land where all or part of the land is used to provide long term residential accommodation. For example:

- a house attached to, or rooms above shops or offices;
- a manufactured home situated in a residential, lifestyle or manufactured home park;
- a house, flat or room which is part of:
  - a residential aged care facility;
  - a retirement village;
  - a boarding house;
  - residential accommodation for disabled or at-risk persons;
  - hostels; or
  - aged rental accommodation.
- a house or flat in a gated community;
- a flat within a premises which has a combination of holiday units for rent, business office, restaurant and residential units

Where the commercial land has a mixture of commercial and long term residential uses, the residential waste utility charges will only apply to waste services supplied for the residential uses contained on the land. Waste services supplied for the commercial uses on the same land will be charged in accordance with the Commercial / Industrial charges outlined below.

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



## Commercial / Industrial Charges

SERVICE LEVEL	CHARGE
<b>1 Kerbside Collection</b>	
140L refuse / 140L recycling	\$265.00
140L refuse / 240L recycling	\$272.00
140L refuse / 360L recycling	\$276.00
240L refuse / 240L recycling	\$328.00
240L refuse / 360L recycling	\$332.00
240L refuse – Additional bin	\$328.00
240L recycling – Additional bin	\$53.00
360L recycling – Additional bin	\$59.00
<b>2 On Property Services</b>	
On Property - 140L refuse / 140L recycling	\$288.00
On Property - 140L refuse / 240L recycling	\$290.00
On Property - 140L refuse / 360L recycling	\$294.00
On Property - 240L refuse / 240L recycling	\$337.00
On Property - 240L refuse / 360L recycling	\$351.00
On Property - 240L recycling – Additional bin	\$57.00
On Property - 360L recycling – Additional bin	\$61.00

Improved commercial properties that are not charged a waste management utility charge will be subject to the Commercial Waste Management Special Charge as outlined in 1.5.3.



## 1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the LGA, the Council makes and levies special charges for the 2020/21 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 2020/21 financial year is \$287,075.
- 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

There are residential properties within the local government area of Moreton Bay Regional Council that are either outside of the kerbside collection area, or are located within the kerbside collection area but the Manager Waste Services has determined that a kerbside collection services cannot be provided. These properties do not receive a kerbside bin collection service and must dispose of their own household waste - generally this is done by taking it to their nearest waste facility, including waste transfer stations.

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 2020/21 financial year is \$109,568.
- 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.



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### 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 2020/21 financial year is \$316,613.
- 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 2020/21 financial year is \$1,124,040.
- 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 special charge also applies to properties with frontage to the lake adjoining the canals. The lake is to be constructed in stages. The initial lake stage was completed in 2018/19 financial year which included the creation of the initial lake front lots. The lake is connected to the canals by a lock and weir, enabling use of parts of the canal system by lake-front owners for ocean boating access, and relies on parts of the canal system for tidal water flushing to maintain its water quality.

The whole area is delineated on a map identified as **PLAN A** prepared and adopted by the Council for this purpose. The map is incorporated by reference into this Revenue Statement.

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, and contained within the delineation on map **PLAN A**.
  - 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 2019/20, 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 2019 terms, is \$66,953,000 over a 50 year period from base year 2019/20.
  - d) Canal maintenance is an ongoing matter. The works, particularly dredging, are carried out periodically, but not necessarily at fixed intervals. There may be significant variations between the level of works carried out in any one particular year as compared to others.
  - e) 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 2019/20.
2. The 2020/21 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 2020/21:

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

NIL

**Maintenance of the canals other than the access channel**

**Residential canals:**

General Maintenance, Approvals and Contract Administration \$144,680

**Marina:**

General Maintenance, Approvals and Contract Administration \$6,020

**2020/21 TOTAL: \$150,700**





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### **Special benefit**

3. The Council is of the opinion that the lands to which the special charge applies, and the occupiers of those lands, will specially benefit from the works, as compared to other parts of its local government area generally.
4. For lots fronting the canals, that benefit exists 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. It is the Council's opinion that these lands include lots in a community titles scheme which has canal frontage, even though it may be scheme land rather than the individual lots which physically abuts the canal. The owners of those lots have rights of access to and use of the scheme land, and hence the canals. The intensity of residential use of land developed for a community title scheme is higher than if the same land area had been developed for separate lots containing single dwellings.
5. These lands also include the land, 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.
6. These lands also include land fronting the canals that is developed for commercial purposes, including (but not limited to) land that the Council is aware, at the date of this Revenue Statement, is intended to be developed as a retail, dining and entertainment precinct for which canal frontage will be a distinctive feature. The intensity of land use will be relatively much higher than for other land uses in the special charge area.
7. These lands also include the balance undeveloped land with canal frontage. As the canal frontage enhances the development potential and value of that land, the works confer special benefit on this balance land. It is therefore equitable that the owner contribute towards the cost of the works, albeit on a conservative basis which recognises that it is not yet developed, and that it is unlikely that the whole of the current rateable parcel or parcels will be developed for canal-fronting lots. To the extent that this land is developed for lake-fronting lots, as presently contemplated, those lots will pay a special charge reflecting the special benefit to that form of development as set out below.
8. For lots fronting the lake, that benefit exists for the reason that proper maintenance of those parts of the canals which enable boating access to and from the open water (via the lock and weir), and which facilitate tidal water flushing of the lake, via inlet pipes connected to canal waters and outlet through the lock and weir, is essential to those lots having effective boating access to ocean waters, and to maintenance of proper water quality in the lake.

### **Rateable land subject to charge**

9. The Benefitted Area Map marked **PLAN A** identifies the lands to be levied with the special charge for the 2020/21 financial year. The lands to be levied also include:
  - a) any canal lot, canal lot (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**; and
  - b) any lake lot or lake lot (residential unit), as defined below, which is created during the year consequent upon construction of the lake, even if such new lake lot or lake lot (residential unit) is outside the area delineated on **PLAN A**.



10. **“canal lot”** means a parcel of land, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - b) is used, or has been created to be used, for an end use purpose, other than a commercial purpose; and
  - c) has a valuation which values it individually and separately from any other land.
  
11. **“canal lot (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 lot or scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals that:
  - a) is used, or has been created to be used, for an end use purpose, other than a commercial purpose; and
  - b) has a valuation which values it individually and separately from any other land.
  
12. **“balance allotment”** means any land within the area identified as Subdivision 3 on Map **PLAN A** (which is not a canal lot, canal lot (residential unit), lake lot or lake lot (residential Unit)).

At 16 June 2020, the balance allotments are the lands contained in Rate Assessment Numbers 837096, 837132, 845046, 845139, 844192 and 845047.
  
13. **“lake lot”** means a parcel of land, which may be a BCCM Lot, whether existing as at the date of this resolution or coming into existence after the date of this resolution where:
  - a) the lot or relevant scheme land abuts directly onto a lake connected by lock and weir to the canals;
  - b) the lot is used, or has been created to be used, for an end use purpose as an unattached single residential dwelling or other unattached non-commercial purpose; and
  - c) the lot has a valuation which values it individually and separately from any other land.
  
14. **“lake lot (residential unit)”** means a BCCM lot, whether existing as at the date of this resolution or coming into existence after the date of this resolution, where:
  - a) the lot or relevant scheme land abuts directly onto a lake connected by lock and weir to the canals;
  - b) the lot is used, or has been created to be used, for an end use purpose as an attached residential unit, or other non-commercial purpose, and forms part of a building containing one or more other such lots; and
  - c) the lot has a valuation which values it individually and separately from any other land.
  
15. To avoid doubt, land which is covered by a single valuation which includes both newly subdivided lots (which would be canal lots, canal lots (residential unit), lake lots or lake lots (residential unit) if separately valued) and a balance un-subdivided area, is a balance allotment.
  
16. The quantum of the special charge levied in the 2020/21 financial year recognises that the estimated cost of implementing the overall plan is influenced by factors which include:
  - a) a planned maintenance program over 50 years;
  - b) 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;
  - c) that the estimated cost is by its nature a figure that falls within a range within which the actual costs could fall as the true level of those costs emerges over time.
  
17. Accordingly the quantum of the special charge levied in the 2020/21 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.

18. 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, giving direct consideration to the extent to which, in the Council's opinion, different lands or their occupiers will specially benefit from the works. A prime consideration in that regard is the nature and intensity of different land uses, including commercial uses.
19. With particular reference to lake front lots, the Council recognises that these lots do not benefit from the whole of the works covered by the annual implementation plan and overall plan to the same extent as lots with direct canal frontage. However:
  - a) boating access for those lots and maintenance of lake water quality are directly dependent on the proper maintenance of Albatross Canal, Jabiru Canal, and the access channel to the ocean;
  - b) Albatross Canal, Jabiru Canal, and the access channel form part of the area within which the majority of silt deposition occurs, which is therefore the area in which the major part of dredging forming part of the works is carried out; and
  - c) the cost of dredging Albatross Canal, Jabiru Canal, and the access channel includes, as a practical matter, the cost of dredging to remove the major silt deposition which occurs within all those parts of the canals north of Zone 2 in Albatross Canal as shaded and shown on Map **PLAN E**.
20. In those circumstances, the Council considers it to be equitable that lake lots and lake lots (residential unit) share the cost of dredging Albatross Canal, Jabiru Canal, the access channel, and within all those parts of the canals north of Zone 2 in Albatross Canal on the same basis as canal lots and canal lots (residential unit), as well as costs relating to navigational aids, water quality monitoring, and administration of the works and the special charge. The balance of the costs incurred for the overall plan and annual implementation plan will not be reflected in the special charges to the owners of lake lots and lake lots (residential unit).
21. Taking those matter into consideration, the annual amount of the special charge will be as follows:
  - Special charge amount No. 1 \$142,747 (marina)
  - Special charge amount No. 2 \$1,366 per canal lot
  - Special charge amount No. 2U \$820 per canal lot (residential unit)
  - Special charge amount No. 3 \$67,994 – (NCL x \$410.63) – (NLL x \$229.55) , where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year and NLL = number of lake lots created by registration of separate title from balance allotments during the rating year.
  - Special charge amount No. 4 \$2,732 x CF/20 metres, per lot, where CF is the canal frontage (in metres) of the lot to be levied
  - Special charge amount No. 5 \$764 per lake lot
  - Special charge amount No. 5U \$382 per lake lot (residential unit)
22. Special charge amount No. 1 must be levied on all land which comprises subdivision 1, currently used as marina, 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 will be subject to Special charge amount No. 2 or Special charge amount No. 2U if they meet the relevant definitions.
23. Special charge amount No. 2 must be levied on each canal lot (including canal lots coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).
24. Special charge amount No.2U must be levied on each canal lot (residential unit), (including canal lots (residential unit) coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).

25. Special charge amount No. 3 must be levied on balance allotments currently comprising the area shaded yellow on Map **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.
26. Special charge amount No. 4 must be levied on all land with frontage to the canals which is used for commercial purposes (including such land coming into existence as a rateable lot after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis). If such land is reconfigured for commercial use by way of a Community Title Scheme, then to the extent that individual lots do not have direct canal frontage, Special Charge amount No. 4 will first be notionally calculated based on the canal frontage of the Scheme Land, and then levied on individual lots in proportion to their interest schedule lot entitlement under the *Body Corporate and Community Management Act 1997*.
27. Special charge amount No. 5 must be levied on each lake lot (including lake lots coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).
28. Special charge amount No.5U must be levied on each lake lot (residential unit), (including lake lots (residential unit) coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time 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 2019/20, 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 2019 terms, is \$22,824,500 over a 50 year period from base year 2019/20.
  - 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 2019/20.

2. The 2020/21 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 2020/21:

**Maintenance of the canals**

Residential canals:

General Maintenance, Approvals and Contract Administration	\$51,015
Canal system dredging	\$1,535,824
Spoil disposal	\$847,121

Marina:

General Maintenance, Approvals and Contract Administration	\$2,685
Dredging	\$211,176
Spoil disposal	\$116,479

**MAINTENANCE TOTAL: \$2,764,300**

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 2020/21 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on "Plan B".
5. "canal allotment" means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - b) is used, or has been created to be used, for an end user purpose; and
  - c) has a valuation which values it individually and separately from any other land; and
  - d) is not contained within that part of the identified area shaded blue on "Plan B" (which area is described as "subdivision 1").

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

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

At 16 June 2020, the balance allotments are the lands contained in Rate Assessment Numbers 842464 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.



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8. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
  9. The annual amount of the special charge made shall vary as follows:
    - Special charge amount No. 1 \$13,280
    - Special charge amount No. 2 \$332 per canal allotment
    - Special charge amount No. 3 \$1,577 - (NCL x \$83.00), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
    - Special charge amount No. 4 \$498 - (NCL x \$83.00), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  10. Special charge amount No. 1 must be levied on all land which comprises subdivision 1. Where the land on which Special charge amount No. 1 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
  11. Special charge amount No. 2 must be levied on each canal allotment (including canal allotments coming into existence after the date of this resolution which must be levied on a pro rata time basis).
  12. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on "Plan B" and identified as Subdivision 3. Where the land on which Special charge amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
  13. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on "Plan B" and identified as Subdivision 4. Where the land on which Special charge amount No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

#### **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 2019/20, 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 2019 terms, is \$16,200,500 over a 50 year period from base year 2019/20.
  - 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 2019/20.
  
2. The 2020/21 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 2020/21:

**Maintenance of the canals**

**Residential canals:**

General Maintenance, Approvals and Contract Administration	\$27,700
Sediment Sampling & Dredging Design	\$40,200
Maintenance of the Lock and Weir	\$46,000
<b>MAINTENANCE TOTAL:</b>	<b><u>\$113,900</u></b>

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 2020/21 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 2020/21 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 2020/21 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 \$1,353
  - Special charge amount No. 2 \$718 per canal allotment behind the lock and weir
  - Special charge amount No. 3 \$169 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 2020/21, 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 2020 terms, is \$2,814,734 over a 10 year period from base year 2020/21.
  - 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 2020/21.
2. The 2020/21 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 2019/20:

**Aerodrome Operations**

Operations cost	\$128,085
<b>Total Operations</b>	<b>\$128,085</b>

**Aerodrome Capital**

Culvert renewal	\$50.000
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**AERODROME TOTAL:** **\$178,085**

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.



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4. The Benefitted Area Map marked “Plan D” identifies the lands to be levied with the special charge for the 2020/21 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 2020/21 financial year will be \$4.75 per square metre of rateable land.

## **1.6 SEPARATE CHARGES**

In accordance with section 94(1)(b)(iii) of the LGA, the Council makes and levies separate charges for the 2020/21 financial year as follows:

### **1.6.1 Regional Infrastructure and Environment Charge**

The Council makes and levies a separate charge on all rateable land to be known as the Regional Infrastructure and Environment Charge.

Funds raised from the Regional Infrastructure and Environment Charge will be expended:

- a) to enhance and rehabilitate transport and stormwater infrastructure that benefits the entire local government area (key infrastructure); and
- b) to acquire, restore and rehabilitate land to conserve the region’s ecological communities and environmental values for the benefit of the community in the present and future.

The Council considers all rateable land should contribute equally to the Regional Infrastructure and Environment Charge because the enhancement and rehabilitation of key infrastructure and the conservation of environmental land confers a general benefit on all rateable land.

The amount of the separate charge for the 2020/21 financial year will be \$84.00 per annum.



## 1.7 CONCESSIONS

For the financial year ending 30 June 2021 the Council will exercise its power to grant a concession for rates or charges under the LGR, Chapter 4, part 10, in the following ways:

### 1.7.1 Concession 1: Council Pensioner Rebate<sup>1</sup>

- Where a person is receiving a pension under Commonwealth law 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 a 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.
- 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.
- 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.
- However, if a person who qualifies for a rebate satisfies the Council at the time of making his or her application that he or she was entitled to the relevant pension or other concession at a time 12 months or less prior to the date of the application to the Council, did not receive it due to processing delays by the relevant authority, but has received the pension backdated to the original date of eligibility, the Council may retrospectively apply the rebate commencing at the start of the first rating quarter after the proved date of eligibility. That may occur even if the first rating quarter after the date of eligibility was in the previous financial year.

To avoid doubt:

- The preceding paragraph applies only to persons when they first apply for a rebate after the adoption of this revenue statement and the 2020/2021 budget, and not to persons who are already in receipt of a rebate at that time;
- this provision applies only to persons who apply for a rebate as soon as practicable after they receive their entitlement and not to persons in respect of whom there is any material delay between the receipt of their entitlement and their application to the Council for their rebate.

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<sup>1</sup> See also the potential availability of an aspect of this concession under certain circumstances for R and U categories as explained above in this Revenue Statement

- 
- the maximum period for receipt of the rebate cannot under any circumstances exceed 12 months (4 rating quarters) prior to the commencement of the rating quarter in which the application is received.
  - 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 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:
    - Where a Qualifying Pensioner 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 - \$250.00 per annum.
    - Where a Qualifying Pensioner is receiving a pension under Commonwealth law at a rate other than the Maximum Rate as confirmed by the Centrelink Confirmation eService - **\$100.00 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.



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### **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.

### **1.7.5 Rebate 5: Coronavirus Rates Rebate**

At a special meeting held on 25 March 2020 (minute page 20/597) Council resolved to grant a rebate of rates and charges under section 122 (1) (b) of the LGR to eligible ratepayers within the eligible ratepayer categories, for those periods, identified in the Financial Hardship Policy (Coronavirus COVID-19) (Hardship Policy).

The periods in the Hardship Policy to which the rebate applies includes the period 1 July 2020 to September 2020. Accordingly the coronavirus rates rebate will be applied, in accordance with the Hardship Policy, to the rates notice for the period 1 July 2020 to 30 September 2020 and will cease after this date.

## **1.8 ISSUE OF RATE NOTICES**

Rates and utility charges for the year ending 30 June 2021 will be levied quarterly at the commencement of each quarter.

## **1.9 INTEREST ON OVERDUE RATES**

In accordance with section 133 of the LGR, all overdue rates and charges bear interest at the rate of 8.53% per annum, compounded on daily rests, commencing immediately after the due date for payment shown on the rate notice.

Notwithstanding the above, at the general meeting on 13 May 2020 (minute page 20/788) Council resolved to grant a concession under section 121 of the LGR that suspended the charging of interest on overdue rates for the period 1 April 2020 to 30 September 2020. Accordingly, interest will be suspended on overdue rates, as outlined above, until 30 September 2020.

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

In accordance with section 118 of the LGR, all rates and charges are to be paid within 30 days after the rate notice for the rates and charges is issued.

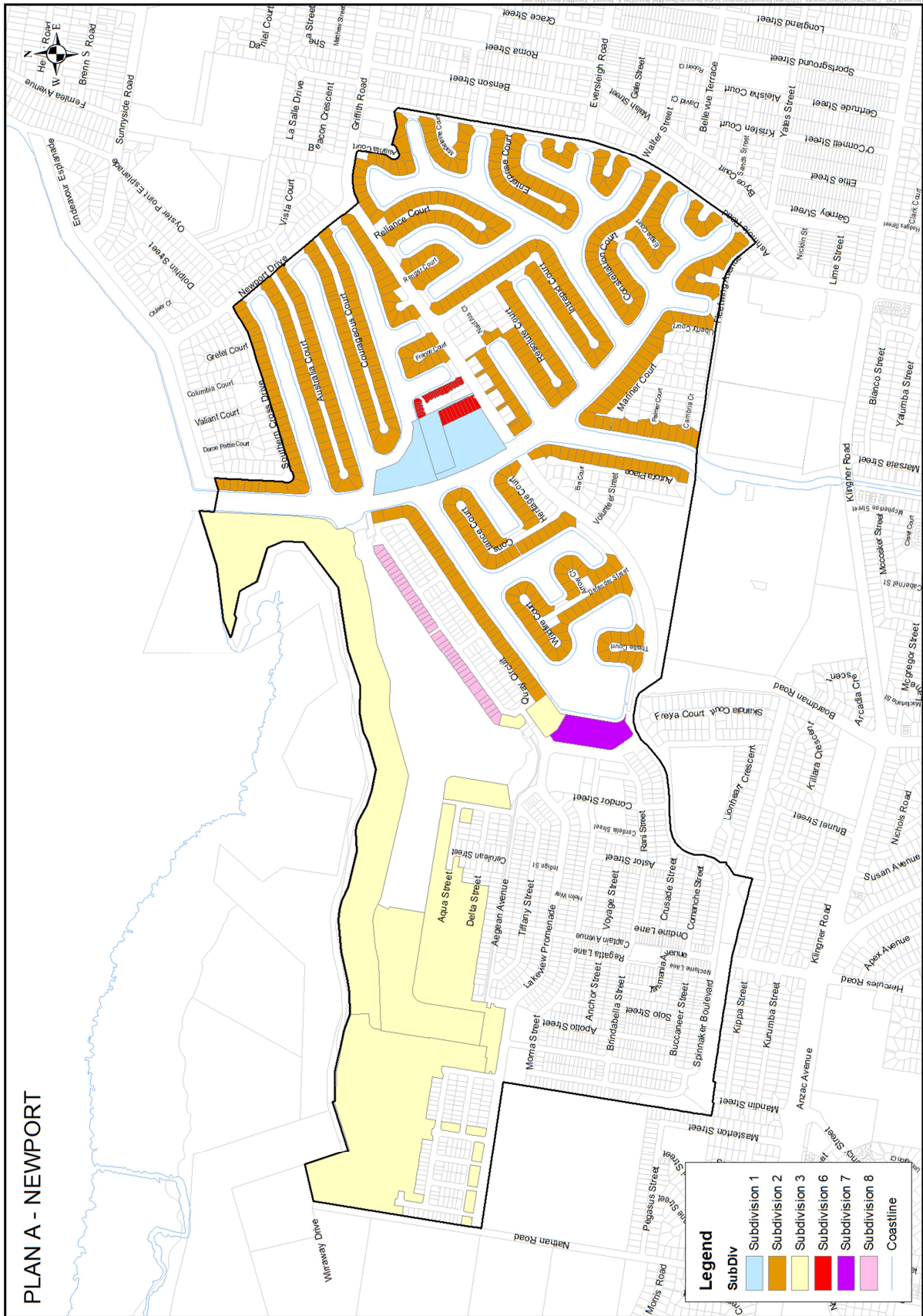
## **1.11 COST RECOVERY FEES**

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**

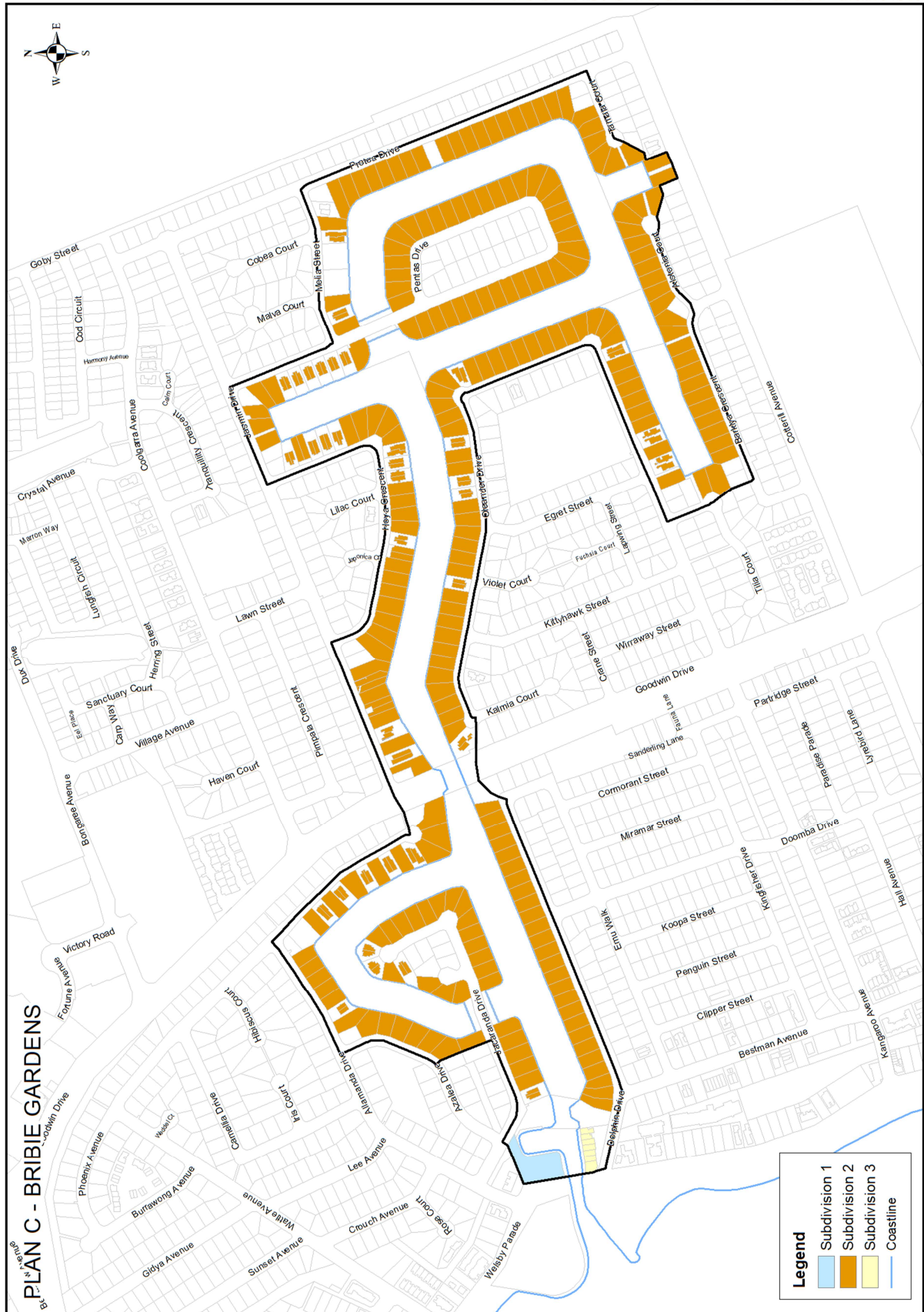
Other fees are set by the Council for the provision of services for which a cost recovery fee may not be fixed.

# Benefitted Area Maps

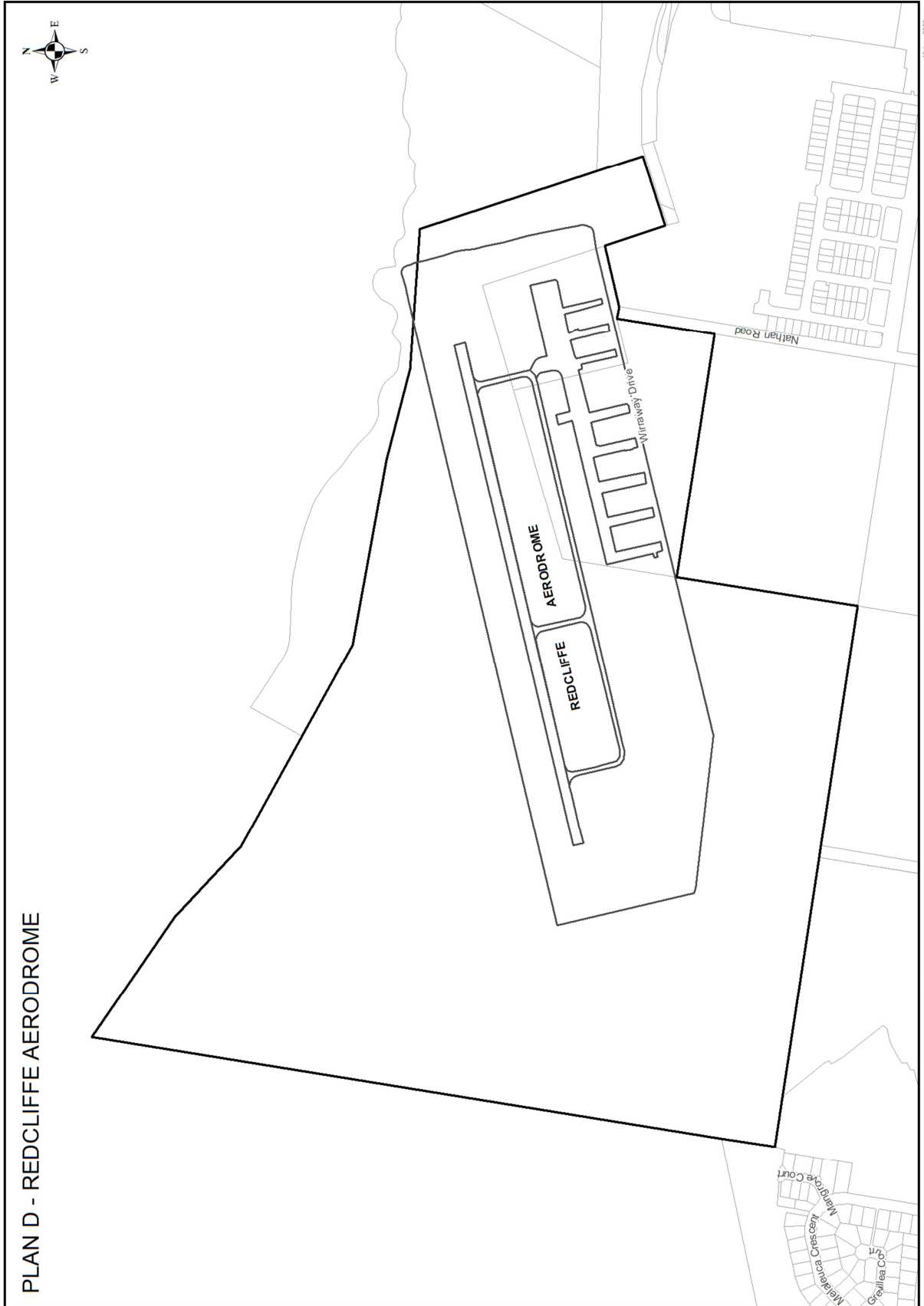




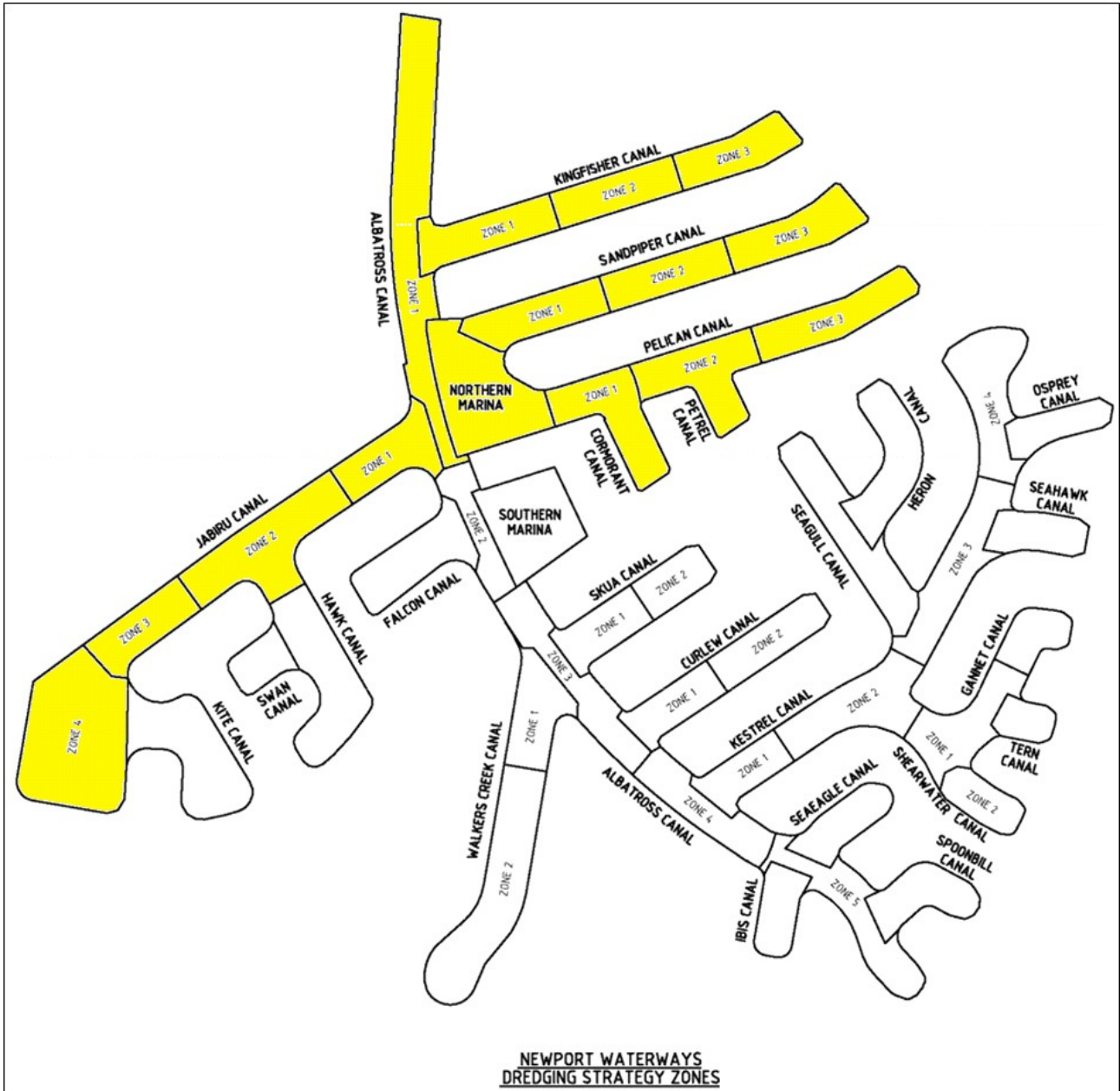








### PLAN E - THE NEWPORT CANAL DREDGING STRATEGY ZONES



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