



Moreton Bay Regional Council

# BUDGET & OPERATIONAL PLAN 2021 - 2022

CREATING OPPORTUNITIES   STRENGTHENING COMMUNITIES   VALUING LIFESTYLE





## MAYOR'S MESSAGE

Moreton Bay Region is one of the fastest growing areas in Queensland. Good planning by Council will ensure that our growth will be the basis of future prosperity for generations to come. Budget 2021-22 is a coming of age budget. It steps up to address the two key challenges facing our region: Responsible fiscal management and the need to deliver services that protect the character of this great place we call home. This financial year we will deliver better planning for local neighbourhoods, greater protections for our environment and increased spending in local parks and playgrounds. We will build on the foundations laid in 2020 with the launch of our new Regional Economic Development Strategy (REDS) by delivering a breadth of visionary projects to address tomorrow's challenges today.

“**Our objective is to put Moreton Bay Region on the national map, by attracting major investment and jobs growth to sustain future generations.**”

We've already commenced this ambitious agenda by taking long awaited projects out of the “too hard basket” and making them a reality. Like the construction of two new bridges over Youngs Crossing, thanks to an additional \$25 million funding from the Australian Government and a commitment from the State Government to work to secure a \$10 million contribution for this upgrade. Our strengthened relationships with other levels of government have secured Council around \$100 million in State and Federal grants to fund more than 150 projects across our region. At our inaugural Leaders' Forum all 27 of our region's elected representatives agreed to tackle critical infrastructure needs including an upgrade of the Bruce Highway, a new western road corridor, the Moreton Connector road, and the Knowledge and Innovation Centre at The Mill.



Not only are we working to improve our relationship with governments, we're working to improve our relationship with you - the residents of Moreton Bay Region. In 2021-22 we will continue our commitment to community engagement and being responsive to community concerns by ensuring every action of Council is aligned with the values of our region. This will be achieved through the Moreton Says Survey, the largest community engagement campaign ever undertaken in our region. We are currently analysing your responses and I can't wait to report back with the findings from this survey.

I'm proud to say we're already listening. In fact, we have redesigned and realigned the Youngs Crossing Bridge project to reflect the expectations of locals who provided invaluable insights through more than 4,000 survey responses. We've also made key structural changes to the way we operate by hiring additional staff to provide you with a better standard of service and have guaranteed pensioner rebates on rates. We've acted on calls to give more council contracts to local businesses. Since launching our 'Local Preference Policy' last year, we've recorded a 9% increase in the proportion of Council's spend flowing to local businesses, 47% of orders are now being raised to local suppliers, and 62% of Council tenders invited at least one local business.

This Budget rises to the challenges of tomorrow with the confidence of knowing there's nothing we can't achieve together. Just as we are responding to COVID-19 together, this year we begin the next stage in Moreton Bay Region's transformation together.

**Peter Flannery**

Mayor - Moreton Bay Regional Council

# BUDGET HIGHLIGHTS

Council's \$743 million budget will deliver a record \$245 million capital works program with a focus on healthy and active lifestyles. Here's a snapshot of the 2021-22 budget:



**\$174m**

Road and transport networks



**\$61m**

Parks and the environment



**\$59.6m**

Waste management



**\$20.1m**

Sport and recreation



**\$20.1m**

Libraries, arts, community facilities and history



**\$25m**

Waterways and coastal areas



**\$1.6m**

Planning better communities and managing growth



**120**

New CCTV cameras throughout the region



**148,000+**

Trees planted

## RATING INFORMATION

- General rate increase for an owner-occupied house is 3.6% with the minimum general rate increasing by \$36 per annum from \$1,013 in 2020/21 to \$1,049 in 2021/22.
- Average total rate increase for an owner-occupied house is 3.9% or \$62.37 per annum (\$1.20 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, and \$100 per eligible property per annum where the pensioner is in receipt of a part pension. The remission will provide a benefit to approximately 26,200 pensioner owned properties across the region.
- The regional infrastructure and environment charge has increased by \$6 per annum from \$84 in 2020/21 to \$90 in 2021/22.
- Residential waste management utility charges increased by approximately 4.5% per annum with the most popular service, a 240L Refuse Bin and a 240L Recycling bin, increasing by \$11 per annum from \$237 to \$248.



# REINVENTING OUR ECONOMY, RESPONDING TO OUR COMMUNITY

## Key community projects across the region include:

- \$12.5 million to improve safety, increase traffic capacity and reduce delays on Old Gympie Road (Alma Road to Goodwin Road), **Dakabin**
- \$11.6 million to begin construction on the new Queensland Centre of Excellence for Women's Football, home to Brisbane Roar women and youth teams at South Pine Sporting Complex, **Brendale\***
- \$7.5 million for the construction of a signalised intersection, pedestrian crossing and shared pathways on Old Gympie and Boundary Roads, **Dakabin**
- \$5 million to finalise detailed design and commence construction of a new four lane bridge and road construction to improve flood immunity at Youngs Crossing, **Joyner/Petrie\***
- \$5 million to improve traffic flow and road safety at the entrance to Bunnings **North Lakes** with upgrades intersections at Flinders Parade-Cook Court and Torres Crescent-Diamond Jubilee Way\*
- \$4.9 million for road improvements and traffic signals including signalised pedestrian crossing on Beeville Road, **Petrie**
- \$4.5 million to rebuild a new Community Hall at **Deception Bay\***
- \$4 million for stage 1 construction of new rugby union and touch football clubhouse and amenities at Petersen Road Sportsgrounds, **Morayfield\*\*^**
- \$3.35 million to upgrade the existing two lane cross section to 4-lanes at Graham Road, **Morayfield\***
- \$2.7 million to design and build a pedestrian and cycle bridge over the South Pine River at Percy Cash Bridge, **Samford Valley#**
- \$2.3 million for the widening and reconfigured intersection at Chelmsford Road, **Mango Hill**
- \$1.85 million for the relocation of services to allow construction to commence to improve safety on Old Gympie Road (Whitehorse Road to Alma Road), **Kallangur**
- \$1.56 million in improvements to the road and intersection at William Berry Drive, **Morayfield**
- \$1.5 million for the renewal of the skate park at Sheep Station Creek Park, **Morayfield\***
- \$1.46 million road rehabilitation and new pathway on Warroo Drive, **Deception Bay**
- \$1.25 million for stage 1 facility improvements at Redcliffe PCYC, **Kippa-Ring\***
- \$1.25 million for stage 1 building upgrade to the Pine Rivers PCYC, **Bray Park\***
- \$1.2 million for the design renewal and upgrade of the skate park at **Albany Creek\***
- \$1.08 million for road improvements to Victoria Avenue, **Woody Point**
- \$1.02 million for rehabilitation works at Old North Road, **Brendale\***
- \$1 million to upgrade the intersections at Mount Samson Road/Kobble Creek Road/Postman's Track, **Armstrong Creek**
- \$1 million for road improvements and intersection upgrade at Oakey Flat Road (Ashbrook to Lakeview), **Morayfield**
- \$950,000 for the renewal and extension of Soccer Field 3 at James Drysdale Reserve, **Bunya\***
- \$940,000 towards road rehabilitation on Endeavour Drive, **Banksia Beach**
- \$900,000 for a 950m missing link pathway along Bribie Island Road (Bestmann Road to Aylward Road), **Ningi\***
- \$335,000 to resurface John Street, **Redcliffe**

\* This project is also supported by the Australian Government

# This project is also supported by the Queensland Government

^ This project is also supported by the Caboolture Sports Club



# FEDERAL & STATE FUNDING & PARTNERSHIPS

Moreton Bay Regional Council has a strong track record of working in partnership with the Australian and Queensland Governments to deliver projects that address regional challenges and capitalise on opportunities. In 2020-21, Council worked in close collaboration with each government to help the region recover from the economic impact of the COVID-19 pandemic. To date, the Australian and Queensland Governments have provided Council with \$45.4 million in economic stimulus funding for community infrastructure projects. Together with Council's own contribution of \$41.9 million, a total of 144 projects have been delivered and 1360 jobs supported. That support will continue in 2021-22 for broader road and infrastructure projects; below is a snapshot of funding that has been and will be received on our road to recovery.



## Australian Government

**\$95.85 million**

in federal funding to date

**800+**

Number of jobs supported to date

### Programs & Projects

Roads to Recovery

Blackspot Funding

Local roads and Community Infrastructure

Building Better Regions Fund

Community Development Grants

Youngs Crossing Bridge



## Queensland Government

**\$25.13 million**

in state funding to date

**560+**

Number of jobs supported to date

### Programs & Projects

COVID Works for Queensland

Unite and Recover Community Stimulus Funding

Cycling Network Grants

South East Queensland Community Stimulus

## Youngs Crossing

The Youngs Crossing Road transport corridor is a critical link to South East Queensland's road network, and constructing this major new bridge will be one of the largest road infrastructure projects ever delivered by Council.

The importance of this project can't be understated, in order for us to have the infrastructure we need delivered ahead of our region's forecast population growth. Already more than 20,000 vehicles use this road every day and an additional 240,000 people are expected to call Moreton Bay Region home within the next 20 years.

This \$68 million transport project will support 515 jobs in total and has been made possible thanks to \$32.75 million in Federal Government support. The State Government has committed to working to secure a \$10 million project contribution. Construction will see two new 84 metre-long bridges built across the North Pine River and Sideling Creek, with a rock armour protected embankment located between the two bridges/watercourses.

Construction is expected to be complete in December 2023.



The Moreton Bay Region's inaugural Leaders' Forum proved an enormous success. It brought together all three levels of government to plan and advocate for major projects to advance our region, including support for the Dolphins NRL bid.



# WORKING WITH GOVERNMENT TO PROGRESS OUR REGION

Moreton Bay Region

**Leaders' Summit**



## Moreton Bay Region Leaders' Forum 2021

### Communiqué

The inaugural Moreton Bay Region Leaders' Forum was held today, Friday 7 May 2021, at Eatons Hill, Moreton Bay Region.

The Leaders' Forum, a joint initiative by Peter Flannery, Mayor of Moreton Bay Regional Council, the Hon Peter Dutton MP, Federal Member for Dickson, and the Hon Steven Miles MP, State Member for Murrumba, brought together the region's 27 elected representatives across local, state and federal government (3 federal MPs and one region-based Senator, 10 state MPs and 13 Moreton Bay Region Councillors) to discuss key challenges and opportunities for the region.

Leaders thanked Ms Madonna King for facilitating the discussions.

#### **Collaboration by all tiers of government to service the needs of Moreton Bay residents**

The Moreton Bay Region, Australia's third largest local government area by population, is expected to grow from currently 470,000 residents to close to 700,000 residents by 2041. Leaders acknowledged the opportunities and challenges arising from this growth and committed to continuing to work together in the interests of their joint constituents, the people of the Moreton Bay Region, to provide the infrastructure and services required to support a prosperous and growing region.

#### **Regional roads and transport initiatives**

Leaders recognised the vital need to build new, and upgrade existing, road and transport infrastructure in the region if it was to accommodate the expected population growth, and that this task was beyond the funding capacity of any single tier of government.

Leaders agreed to fast-track the \$68.5 million Youngs Crossing Road upgrade at Joyner and welcomed the Morrison Government's announcement at the Forum of a \$25 million funding boost, bringing its total commitment to \$32.75 million to improve the flood immunity, safety and vehicle carrying capacity of this important regional transport corridor. Leaders also welcomed the Palaszczuk Government's commitment to invest \$350,000 to progress planning for an intersection upgrade at Youngs Crossing Road and Dayboro Road, and the prospect of securing a \$10 million contribution from the State Government to the upgrade.

Leaders recognised that the region's sections of the Gateway Motorway, Bruce Highway and Gympie Arterial Road were insufficient to cater for increased demand, with traffic levels predicted to increase by approximately 50 per cent by 2041. Leaders remain committed to progressing integrated upgrades to this network, including the Moreton Connector.

#### **Knowledge and Innovation Centre at The Mill**

Leaders recognised the potential for an innovation precinct located in the region to accelerate its long-term education, jobs, innovation and investment prospects.



Leaders committed to establishing a Knowledge and Innovation Centre as part of the Mill Priority Development Area (PDA) as the first step in developing an innovation and advanced manufacturing precinct to create high-value jobs in the region and ensure residents have the necessary skills and knowledge to access these.

Leaders reaffirmed their support for delivering the Centre, estimated to cost \$125 million, via the South East Queensland City Deal.

Council committed to providing an initial \$12.5 million and land for the project, and to delivering a Knowledge and Innovation Centre and flexible maker spaces at the site.

### **An NRL Team for Moreton Bay**

Leaders recognised the significant opportunity to capitalise on the popularity of rugby league within South East Queensland and provide Moreton Bay and the Sunshine Coast as areas of significant population growth with a National Rugby League (NRL) team to support. They recognised the potential for an NRL team to crystallise a regional identity for Moreton Bay residents, and to put Moreton Bay on the national map and encourage visitors to the region for both rugby-related trips and broader tourism opportunities.

Leaders signed a joint letter of support to the Australian Rugby League Commission (ALRC) for the Redcliffe Dolphins to be granted the next NRL licence.

### **Next Leaders' Forum**

Leaders agreed to hold the Moreton Bay Leaders' Forum as a biennial event.

### **Media contacts**

Minister Dutton: Peter Hosking 0402 096 664

Deputy Premier Miles: Amy Hunter 0423 651 484

Mayor Flannery: Kate Shaw 0408 016 113





Australian Government



Queensland  
Government



Moreton Bay  
Regional Council

Peter V'Landys  
Chairman  
Australian Rugby League Commission  
Locked Bag 5000  
PADDINGTON NSW 2021

Phone (07) 3480 6250  
Our Ref 62016488  
Date 7 May 2021

Dear Mr V'Landys

### **MORETON BAY REGION - NATIONAL RUGBY LEAGUE BID**

As the leaders elected to represent the people of the Moreton Bay Region, we are writing to express our united support for the Moreton Bay Region to become the 17th team in the National Rugby League (NRL).

Although we may wear different political colours, the Redcliffe Dolphins is one team that we are all proud to stand behind and support their bid to join the NRL.

The Moreton Bay Region is the third-largest local government area in Australia by population. It is represented by 27 elected members across local, state and federal government and accounts for approximately 10% of seats in the Queensland Parliament alone.

The Region's population is forecast to grow from 460,000 to approximately 690,000 by 2041. The neighbouring Sunshine Coast Region is also experiencing similar growth, with an expected population increase of 24 per cent over the next 10 years. The combined catchment area by 2041 will be more than 1.2 million people.

A Moreton Bay NRL team would take advantage of this anticipated growth and tap into an audience of league supporters clamouring for their own team to support from the northern suburbs of Brisbane to the Bundaberg region. The 11-hectare Dolphins' precinct is only a 30-minute drive from the Brisbane CBD.

When comparing a Moreton Bay bid to a Western Corridor bid, the difference is stark. The Dolphins Corridor bid catchment:

- has **333,100 more residents** than the Western Corridor bid catchment;
- has **134,900 more households** than the Western Corridor bid catchment;
- has **40,200 more families** with children than the Western Corridor bid catchment;
- has **68,600 more 15-44 year olds** than the Western Corridor bid catchment; and
- has **1,000 more businesses** that have an annual turnover of \$2 million or more than the Western Corridor bid catchment.



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The Dolphins are the most successful team in the history of the Queensland Cup competition, having reached 11 grand finals and winning six. This sustained success has translated into an established supporter base, with the Redcliffe Leagues Club currently boasting over 40,000 members.

Regional support for rugby league is also demonstrated at the junior level, with more than 5500 registered players spread across 17 local rugby league clubs. As the region enters a period of considerable population growth the opportunity exists now to ensure junior players have a local NRL team to aspire to, locking in their commitment to the sport rather than pursuing pathways elsewhere or exploring cross code alternatives.

It is clear the Dolphins' bid has access to more resources needed to support and sustain a thriving NRL team. Unlike competing bids, the Dolphins are prepared for almost immediate entry to the NRL. Their diversified business profile is more impressive than most existing NRL clubs and they do not have many of the start-up costs that would be faced by competing bids.

The Dolphins' bid is further bolstered by the recent upgrades to the \$24 million Dolphin Stadium which has been supported by all levels of government. This includes \$8.4 million by Council, \$7.5 million from the Federal Government and approximately \$3.4 million from the State Government. The new stadium has 10,000 seats and a full capacity of 11,500, ensuring the club possesses an NRL-ready venue for games not held at Suncorp Stadium. The club also has a proven ability to host significant events, including NRL preseason trial matches, the 2018 Rugby League Commonwealth Championships and the sold out 2019 Intrust Super Cup Grand Final. The newly upgraded facility is also serving as the home ground for the Brisbane Roar for the current A-League season.

From a regional perspective, an NRL licence would deliver a myriad of social and economic opportunities and provide new pathways for local talent to pursue rugby league careers, including players already at the NRL level but contracted interstate.

We encourage you to consider the case put forward by the Redcliffe Dolphins favourably and note our support for the Moreton Bay Region's bid. A successful Dolphins' bid brings peace of mind to the Australian Rugby League Commission in knowing the club is ready for immediate introduction to the NRL, with a strong business case, established infrastructure and a growing supporter base.

Moreton Bay Region is already the home of grassroots rugby league in South East Queensland. We're now ready to become home to the NRL's next team.

Yours Sincerely

The Elected Representatives of Moreton Bay Region





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Queensland Government



*Peter Dutton*

**Hon Peter Dutton MP**  
Minister for Defence  
Federal Member for Dickson

*Steven Miles*

**Hon Dr Steven Miles MP**  
Deputy Premier and Minister for  
State Development, Infrastructure,  
Local Government and Planning  
State Member for Murrumba

*Peter Flannery*

**Councillor Peter Flannery**  
Mayor  
Moreton Bay Regional Council

*Luke Howarth*

**Hon Luke Howarth MP**  
Assistant Minister for Youth and  
Employment Services  
Federal Member for Petrie

*Terry Young*

**Mr Terry Young MP**  
Federal Member for Longman

*Anthony Chisholm*

**Senator Anthony Chisholm**  
Senator for Queensland

*Yvette D'Ath*

**Hon Yvette D'Ath MP**  
Minister for Health and Ambulance  
Services  
State Member for Redcliffe

*Go DOLPHINS!*  
*Mark Ryan*

**Hon Mark Ryan MP**  
Minister for Police and Corrective  
Services and Minister for Fire and  
Emergency Services  
State Member for Morayfield



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**Hon Mark Furner MP**

Minister for Agricultural Industry  
Development and Fisheries and  
Minister for Rural Communities  
State Member for Ferny Grove

**Ms Nikki Boyd MP**

Assistant Minister for Local  
Government  
Member for Pine Rivers

**Ms Ali King MP**

Member for Pumicestone

**Mr Shane King MP**

Member for Kurwongbah

**Mr Chris Whiting MP**

Member for Bancroft

**Mr Andrew Powell MP**

Member for Glass House

**Councillor Brooke Savage**

Councillor Division 1  
Moreton Bay Regional Council

**Councillor Mark Booth**

Councillor Division 2  
Moreton Bay Regional Council





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**Councillor Adam Hain**  
Councillor Division 3  
Moreton Bay Regional Council

**Councillor Jodie Shipway**  
Councillor Division 4  
Moreton Bay Regional Council

**Councillor Sandra Ruck**  
Councillor Division 5  
Moreton Bay Regional Council

**Councillor Karl Winchester**  
Councillor Division 6  
Moreton Bay Regional Council

**Councillor Denise Sims**  
Deputy Mayor  
Councillor Division 7  
Moreton Bay Regional Council

**Councillor Mick Gillam**  
Councillor Division 8  
Moreton Bay Regional Council

**Councillor Cath Tonks**  
Councillor Division 9  
Moreton Bay Regional Council

**Councillor Matt Constance**  
Councillor for Division 10  
Moreton Bay Regional Council



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**Councillor Darren Grimwade**  
Councillor for Division 11  
Moreton Bay Regional Council

**Councillor Tony Latter**  
Councillor for Division 12  
Moreton Bay Regional Council



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# Budget and Operational Plan 2021/22

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## Budget 2021/22

Operating	General	Waste	Total
	\$ ('000)	\$ ('000)	\$ ('000)
<b>Operating Revenues</b>			
Rates and utility charges	302,194	46,266	348,461
Fees and charges	31,945	5,459	37,404
Interest revenue	35,520	165	35,685
Operational grants and subsidies	21,164	0	21,164
Other revenues	108,720	6,287	115,007
Community service obligations	(1,008)	1,008	0
<b>Total Operating Revenue</b>	<b>498,534</b>	<b>59,186</b>	<b>557,721</b>
<b>Operating Expenses</b>			
Employee expenses	169,191	7,918	177,109
Materials and services	166,033	34,076	200,109
Depreciation and amortisation	103,043	3,461	106,505
Finance costs	900	945	1,845
External loan interest	16,879	0	16,879
Competitive neutrality adjustments	(12,786)	12,786	0
<b>Total Operating Expenses</b>	<b>443,260</b>	<b>59,186</b>	<b>502,447</b>
<b>Operating Surplus/(Deficit)</b>	<b>55,274</b>	<b>(0)</b>	<b>55,274</b>
<b>Capital Revenues</b>			
Contributions from developers - cash	40,500	0	40,500
Contributions from developers - assets	60,000	0	60,000
Capital grants and subsidies	41,558	0	41,558
Gain/(loss) on sale of PPE	0	0	0
<b>Total Capital Revenues</b>	<b>142,058</b>	<b>0</b>	<b>142,058</b>
<b>Net Result</b>	<b>197,332</b>	<b>(0)</b>	<b>197,332</b>

Capital	General	Waste	Total
	\$ ('000)	\$ ('000)	\$ ('000)
Capital expenditure on new assets	127,169	855	128,024
Capital expenditure on replacement assets	113,954	3,420	117,374
<b>Total Capital Expenditure</b>	<b>241,123</b>	<b>4,275</b>	<b>245,398</b>
Contributions from developers - assets	60,000	0	60,000
<b>Total Capital Expenditure and Contributions</b>	<b>301,123</b>	<b>4,275</b>	<b>305,398</b>



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

	2021/22	2021/22	2021/22	2022/23	2022/23	2022/23	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	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	307,045	46,993	354,038	327,982	49,897	377,879	347,032	52,482	399,514	427,273	455,868	487,369	518,591	554,409	594,104	636,669
Less discounts and rebates	(4,851)	(726)	(5,577)	(4,924)	(761)	(5,685)	(5,011)	(789)	(5,801)	(5,941)	(6,096)	(6,257)	(6,431)	(6,616)	(6,809)	(7,008)
Fees and charges	31,945	5,459	37,404	33,105	5,651	38,756	34,281	5,864	40,145	41,756	43,552	45,420	47,478	49,630	51,879	54,103
Interest revenue	35,520	165	35,685	34,974	171	35,145	35,734	177	35,911	35,784	35,873	35,928	36,417	37,339	38,057	39,098
Operational grants and subsidies	21,164	0	21,164	21,164	0	21,164	21,164	0	21,164	21,164	21,164	21,164	21,164	21,164	21,164	21,164
Other income	108,720	6,287	115,007	109,239	5,813	115,052	109,252	5,915	115,167	115,424	115,861	116,038	116,330	116,693	117,218	117,600
Community Service Obligations	(1,008)	1,008	0	(1,008)	1,008	0	(1,008)	1,008	0	0	0	0	0	0	0	0
<b>Total Operating Income</b>	<b>498,534</b>	<b>59,186</b>	<b>557,721</b>	<b>520,530</b>	<b>61,780</b>	<b>582,310</b>	<b>541,444</b>	<b>64,657</b>	<b>606,100</b>	<b>635,460</b>	<b>666,221</b>	<b>699,662</b>	<b>733,549</b>	<b>772,619</b>	<b>815,613</b>	<b>861,626</b>
<b>Capital Income</b>																
Contributions from Developers - Cash	40,500	0	40,500	41,108	0	41,108	41,311	0	41,311	42,137	43,085	44,054	45,156	46,284	47,442	47,442
Capital grants and subsidies	41,558	0	41,558	30,003	0	30,003	5,969	0	5,969	406	463	593	1,326	1,067	1,666	0
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>142,058</b>	<b>0</b>	<b>142,058</b>	<b>131,111</b>	<b>0</b>	<b>131,111</b>	<b>107,280</b>	<b>0</b>	<b>107,280</b>	<b>102,543</b>	<b>103,548</b>	<b>104,648</b>	<b>106,481</b>	<b>107,352</b>	<b>109,107</b>	<b>107,442</b>
<b>Total Income</b>	<b>640,592</b>	<b>59,186</b>	<b>699,778</b>	<b>651,641</b>	<b>61,780</b>	<b>713,420</b>	<b>648,723</b>	<b>64,657</b>	<b>713,380</b>	<b>738,002</b>	<b>769,770</b>	<b>804,310</b>	<b>840,031</b>	<b>879,971</b>	<b>924,721</b>	<b>969,068</b>
<b>Operating Expenses</b>																
Salaries, materials and services	335,224	41,994	377,218	345,826	40,730	386,556	353,361	42,273	395,634	408,157	428,378	430,731	449,472	463,407	485,374	506,353
Depreciation and amortisation	103,043	3,461	106,505	111,012	3,635	114,647	118,021	3,776	121,797	128,613	135,441	142,985	150,997	158,677	165,598	171,750
Finance costs	900	945	1,845	932	945	1,877	967	945	1,912	1,950	1,992	2,036	2,083	2,133	2,184	2,239
External Loan Interest	16,879	0	16,879	15,517	0	15,517	14,645	0	14,645	13,189	12,198	11,059	10,721	11,285	12,110	12,920
Competitive Neutrality Adjustments	(12,786)	12,786	0	(16,470)	16,470	0	(17,663)	17,663	0	0	0	0	0	0	0	0
<b>Total Operating Expenses</b>	<b>443,260</b>	<b>59,186</b>	<b>502,447</b>	<b>456,818</b>	<b>61,780</b>	<b>518,597</b>	<b>469,332</b>	<b>64,657</b>	<b>533,988</b>	<b>551,909</b>	<b>578,009</b>	<b>586,810</b>	<b>613,273</b>	<b>635,502</b>	<b>665,267</b>	<b>693,262</b>
<b>Net Result</b>	<b>197,332</b>	<b>(0)</b>	<b>197,332</b>	<b>194,823</b>	<b>(0)</b>	<b>194,823</b>	<b>179,391</b>	<b>(0)</b>	<b>179,391</b>	<b>186,093</b>	<b>191,761</b>	<b>217,500</b>	<b>226,757</b>	<b>244,469</b>	<b>259,454</b>	<b>275,806</b>

## Statement of Financial Position Long-Term Financial Forecast

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Assets</b>										
<b>Current Assets</b>										
Cash and cash equivalents	223,530	168,714	213,462	172,353	130,749	107,303	111,805	127,207	158,088	197,905
Trade and other receivables	54,776	57,530	59,904	63,285	66,646	70,305	73,777	78,145	82,778	87,707
Inventories	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293
<b>Total Current Assets</b>	<b>279,599</b>	<b>227,537</b>	<b>274,658</b>	<b>236,930</b>	<b>198,688</b>	<b>178,900</b>	<b>186,875</b>	<b>206,645</b>	<b>242,159</b>	<b>286,905</b>
<b>Non-Current Assets</b>										
Trade and other receivables	677,487	677,487	677,487	677,487	677,487	677,487	677,487	677,487	677,487	677,487
Investments	1,487,621	1,539,621	1,479,621	1,531,621	1,583,621	1,635,621	1,687,621	1,739,621	1,791,621	1,843,621
Property, plant and equipment	5,532,214	5,752,171	5,947,034	6,147,003	6,342,564	6,535,968	6,729,518	6,925,431	7,121,422	7,321,565
Other non-current assets	436	436	436	436	436	436	436	436	436	436
<b>Total Non-Current Assets</b>	<b>7,697,758</b>	<b>7,969,715</b>	<b>8,104,578</b>	<b>8,356,547</b>	<b>8,604,108</b>	<b>8,849,512</b>	<b>9,095,062</b>	<b>9,342,975</b>	<b>9,590,966</b>	<b>9,843,109</b>
<b>Total Assets</b>	<b>7,977,356</b>	<b>8,197,251</b>	<b>8,379,236</b>	<b>8,593,477</b>	<b>8,802,796</b>	<b>9,028,412</b>	<b>9,281,938</b>	<b>9,549,620</b>	<b>9,833,124</b>	<b>10,130,014</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
Trade and other payables	50,181	51,343	52,304	54,093	56,986	56,939	59,404	61,395	64,520	67,466
Borrowings	46,094	48,371	53,645	60,340	66,843	45,702	48,784	49,080	51,870	53,875
Provisions	15,339	15,339	15,339	15,339	15,339	15,339	15,339	15,339	15,339	15,339
Other current liabilities	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
<b>Total Current Liabilities</b>	<b>118,614</b>	<b>122,053</b>	<b>128,289</b>	<b>136,772</b>	<b>146,168</b>	<b>124,980</b>	<b>130,527</b>	<b>132,814</b>	<b>138,729</b>	<b>143,680</b>
<b>Non-Current Liabilities</b>										
Trade and other payables	0	0	0	0	0	0	0	0	0	0
Borrowings	333,972	355,605	351,963	371,627	379,790	409,093	430,314	451,240	469,377	485,509
Provisions	65,334	65,334	65,334	65,334	65,334	65,334	65,334	65,334	65,334	65,334
<b>Total Non-Current Liabilities</b>	<b>399,306</b>	<b>420,939</b>	<b>417,297</b>	<b>436,961</b>	<b>445,124</b>	<b>474,427</b>	<b>495,648</b>	<b>516,574</b>	<b>534,711</b>	<b>550,843</b>
<b>Total Liabilities</b>	<b>517,920</b>	<b>542,992</b>	<b>545,586</b>	<b>573,733</b>	<b>591,291</b>	<b>599,407</b>	<b>626,175</b>	<b>649,389</b>	<b>673,439</b>	<b>694,523</b>
<b>NET COMMUNITY ASSETS</b>	<b>7,459,437</b>	<b>7,654,259</b>	<b>7,833,651</b>	<b>8,019,744</b>	<b>8,211,505</b>	<b>8,429,005</b>	<b>8,655,762</b>	<b>8,900,231</b>	<b>9,159,685</b>	<b>9,435,491</b>
<b>Community Equity</b>										
Retained surplus	6,457,596	6,652,419	6,831,810	7,017,903	7,209,664	7,427,164	7,653,921	7,898,390	8,157,844	8,433,650
Asset revaluation surplus	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841
<b>TOTAL COMMUNITY EQUITY</b>	<b>7,459,437</b>	<b>7,654,260</b>	<b>7,833,651</b>	<b>8,019,744</b>	<b>8,211,505</b>	<b>8,429,005</b>	<b>8,655,762</b>	<b>8,900,231</b>	<b>9,159,685</b>	<b>9,435,491</b>

## Statement of Cash Flows Long-Term Financial Forecast

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Cash Flows from Operating Activities</b>										
Receipts from customers	445,666	470,253	605,810	522,330	553,021	586,115	619,877	657,166	699,171	743,847
Payment to suppliers and employees	(377,822)	(387,271)	(396,585)	(408,319)	(427,477)	(432,813)	(449,090)	(463,549)	(484,434)	(505,646)
Interest received	35,685	35,145	35,911	35,784	35,873	35,928	36,417	37,339	38,057	39,098
Borrowing costs	(16,879)	(15,517)	(14,645)	(13,189)	(12,198)	(11,059)	(10,721)	(11,285)	(12,110)	(12,920)
Non-capital grants and contributions	22,220	22,158	22,004	21,966	21,966	21,960	21,782	21,746	21,752	21,752
<b>Cash inflow (outflow) from Operating Activities</b>	<b>108,870</b>	<b>124,768</b>	<b>252,496</b>	<b>158,571</b>	<b>171,186</b>	<b>200,132</b>	<b>218,265</b>	<b>241,417</b>	<b>262,436</b>	<b>286,132</b>
<b>Cash Flows from Investing Activities</b>										
Payments for property, plant and equipment	(245,398)	(276,004)	(258,060)	(269,982)	(272,403)	(277,788)	(285,947)	(295,989)	(302,989)	(313,293)
Grants and contributions received	82,058	71,111	47,280	42,543	43,548	44,648	46,481	47,352	49,107	47,442
Proceeds from the sale of assets	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
<b>Cash inflow (outflow) from Investing Activities</b>	<b>(161,940)</b>	<b>(203,494)</b>	<b>(209,381)</b>	<b>(226,039)</b>	<b>(227,455)</b>	<b>(231,741)</b>	<b>(238,066)</b>	<b>(247,237)</b>	<b>(252,482)</b>	<b>(264,452)</b>
<b>Cash Flows from Financing Activities</b>										
Proceeds from borrowings	50,000	70,000	50,000	80,000	75,000	75,000	70,000	70,000	70,000	70,000
Repayment of borrowings	(42,069)	(45,965)	(48,298)	(53,641)	(60,335)	(66,837)	(45,697)	(48,778)	(49,074)	(51,863)
Lease Repayments	(125)	(125)	(70)	0	0	0	0	0	0	0
<b>Cash inflow (outflow) from Financing Activities</b>	<b>7,806</b>	<b>23,910</b>	<b>1,632</b>	<b>26,359</b>	<b>14,665</b>	<b>8,163</b>	<b>24,303</b>	<b>21,222</b>	<b>20,926</b>	<b>18,137</b>
<b>Net (decrease) / increase in Cash Held</b>	<b>(45,264)</b>	<b>(54,816)</b>	<b>44,748</b>	<b>(41,109)</b>	<b>(41,604)</b>	<b>(23,446)</b>	<b>4,502</b>	<b>15,402</b>	<b>30,881</b>	<b>39,818</b>
Cash at beginning of the financial year	268,794	223,530	168,714	213,462	172,353	130,749	107,303	111,805	127,207	158,088
<b>Cash at the end of the financial year</b>	<b>223,530</b>	<b>168,714</b>	<b>213,462</b>	<b>172,353</b>	<b>130,749</b>	<b>107,303</b>	<b>111,805</b>	<b>127,207</b>	<b>158,088</b>	<b>197,905</b>



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

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Retained Surplus</b>										
Opening balance	6,260,264	6,457,596	6,652,419	6,831,810	7,017,903	7,209,664	7,427,164	7,653,921	7,898,390	8,157,844
Net result	197,332	194,823	179,391	186,093	191,761	217,500	226,757	244,469	259,454	275,806
<b>Closing Balance</b>	<b>6,457,596</b>	<b>6,652,419</b>	<b>6,831,810</b>	<b>7,017,903</b>	<b>7,209,664</b>	<b>7,427,164</b>	<b>7,653,921</b>	<b>7,898,390</b>	<b>8,157,844</b>	<b>8,433,650</b>
<b>Asset Revaluation Surplus</b>										
Opening balance	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841	1,001,841
Change in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
<b>Closing Balance</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>	<b>1,001,841</b>
<b>Total Community Equity</b>	<b>7,459,437</b>	<b>7,654,260</b>	<b>7,833,651</b>	<b>8,019,744</b>	<b>8,211,505</b>	<b>8,429,005</b>	<b>8,655,762</b>	<b>8,900,231</b>	<b>9,159,685</b>	<b>9,435,491</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.

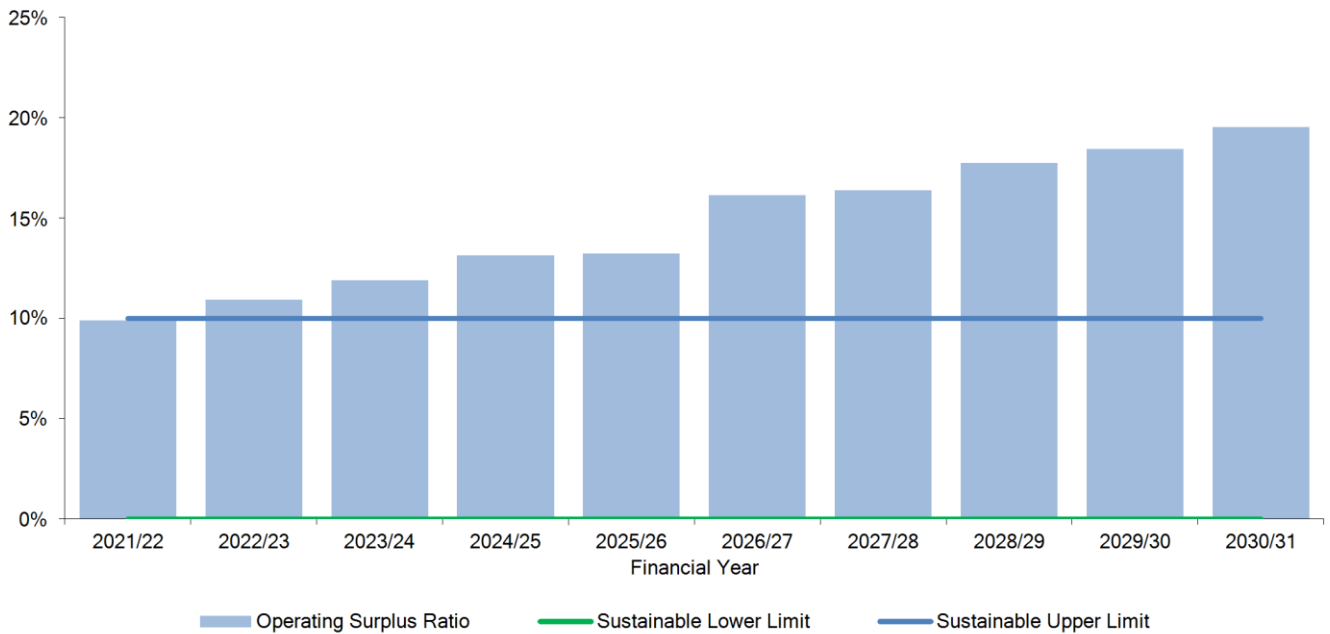
The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (Local Government Act 2009 (Act), section 104(2)).

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).

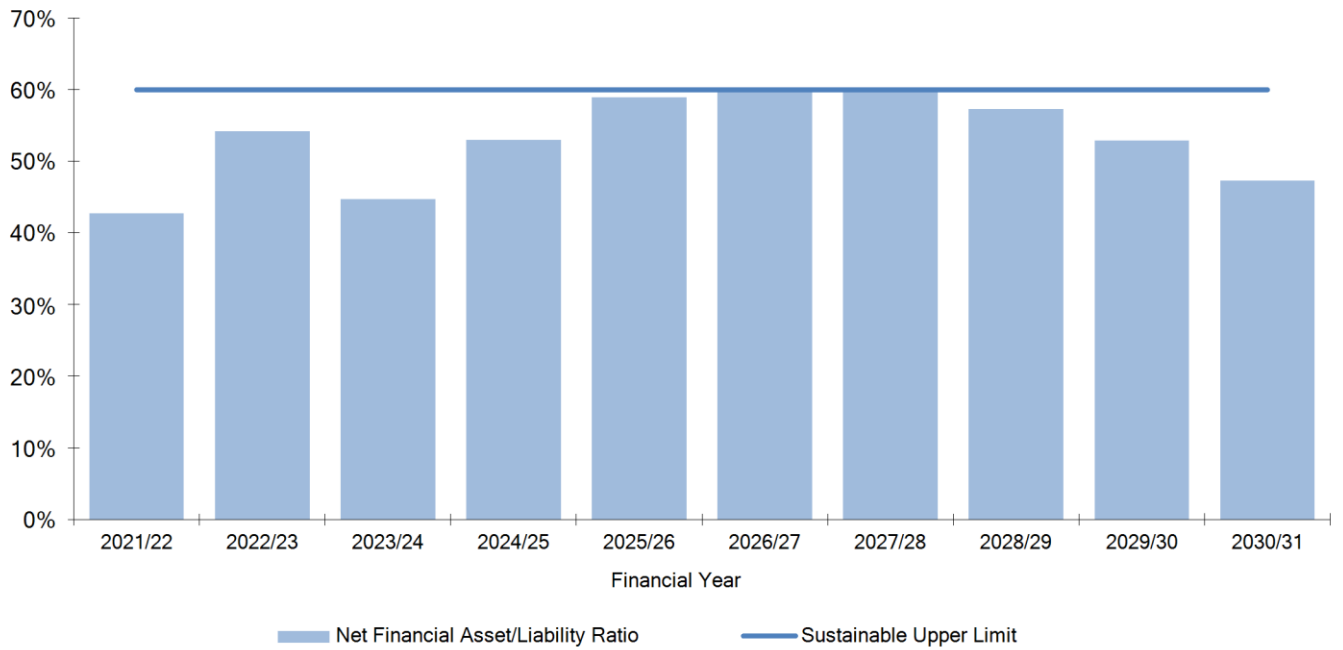
The targets indicated in each graph are sourced from the 'Financial management (sustainability) guideline 2013' which is available from the website of The Department of Local Government, Racing and Multicultural Affairs.

## Operating Surplus Ratio



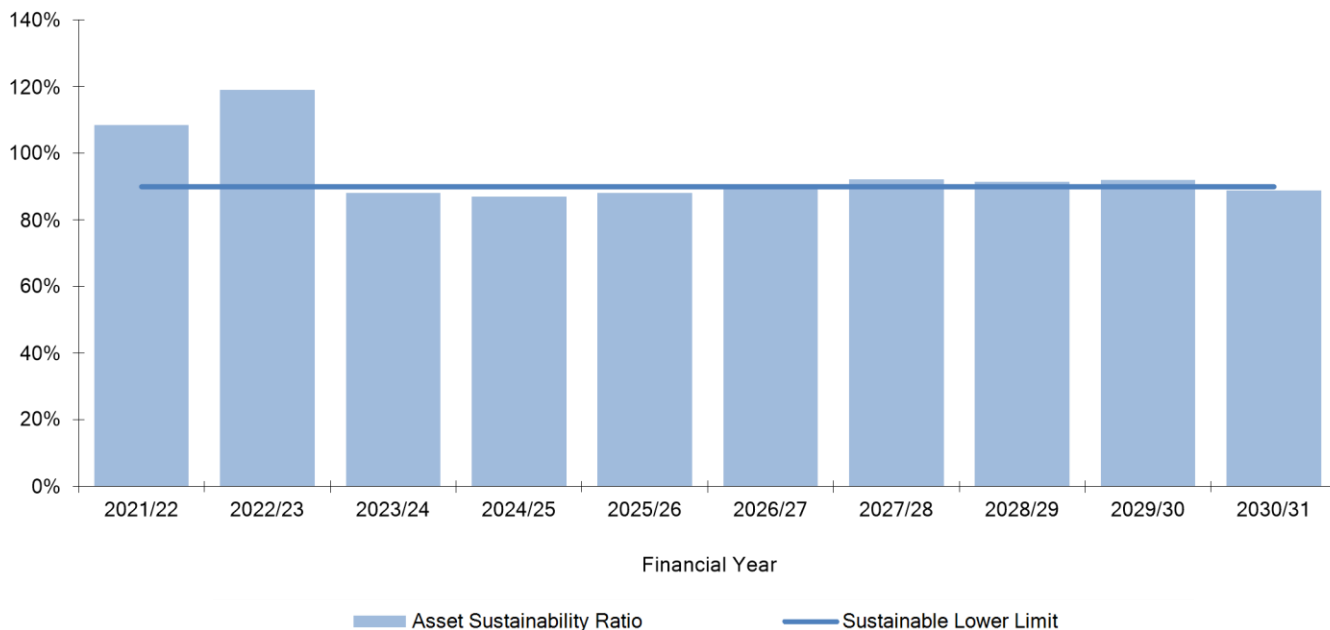
Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	<u>Net Operating Surplus/(Deficit)</u> Operating Revenue	Between 0% and 10% (on average over the long term)
<b>Commentary</b>		
Council 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 above or just on the 90% target in each of the ten years indicating a strong commitment to renewing infrastructure assets in a timely manner.		



## 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 (2021/22) compared with the rates and utility charges levied in the previous budget (2020/21). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2020/21	Adopted Budget 2021/22	% Change from 2020/21 to 2021/22
Gross Rates and Utility Charges	\$335,170,869	\$354,037,875	5.63%

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 \$1.01 million. Community service obligation revenue in the amount of \$1.01 million 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	(5,000)
Operational Expenditure	3,905,151

### 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 applications and Information Privacy applications with an ongoing obligation to manage expectations about the timing of responses and communicate any reasons for non-compliance.	90%
Legal advice provided to Council (including officers and Councillors) within agreed timeframes with an ongoing obligation to manage expectations about the timing of responses	90%
Litigation (or potential litigation) resolved in a timely, cost-efficient manner pursuant to the instructions from and delegation or resolution of Council	90%

## Department: Strategy and Engagement

Category	Budget \$
Operational Revenue	(600)
Operational Expenditure	7,480,172

### 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	6,090,269

### 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

The Department is being measured on these key performance indicators	Annual Target
Deliver key actions in line with the Regional Economic Development Strategy - Customer Satisfaction	75%
Deliver key actions in line with the Regional Economic Development Strategy - Customers Serviced	2,500
Deliver key actions in line with the Regional Economic Development Strategy - Economic Impact	\$50,000,000

## Department: Office Of The CEO Directorate

Category	Budget \$
Operational Expenditure	7,486,006

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

- ✓ Develop projects which deliver strategic opportunities for the Moreton Bay Region
- ✓ Maintain transparent, robust and compliant decision making

## Department: Internal Audit

Category	Budget \$
Operational Expenditure	526,182

### 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%

## Department: Infrastructure Planning Directorate

Category	Budget \$
Operational Expenditure	610,399

### 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

Category	Budget \$
Capital Revenue	(21,181,561)
Capital Expenditure	133,649,950
Operational Revenue	(34,000)
Operational Expenditure	4,650,043
Operational Projects Revenue	(21,200)
Operational Projects Expenditure	1,780,000

### 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 FY22/23 budget approved construction projects is completed by December 2021	95%
Planning program is completed in the financial year prior to design	95%

## Department: Strategic Infrastructure Planning

Category	Budget \$
Operational Expenditure	2,055,018

### 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 for final plan	100%



## Department: Asset Management

Category	Budget \$
Capital Expenditure	156,000
Operational Expenditure	3,691,097

### 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 - new or revised	95%

## Department: Drainage, Waterways and Coastal Planning

Category	Budget \$
Capital Expenditure	9,325,000
Operational Revenue	(1,781,688)
Operational Expenditure	10,116,194
Operational Reserves Transfers	(5,421,736)
Operational Projects Expenditure	3,600,000

### 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 FY22/23 budget approved construction projects is completed by December 2021	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	1,323,285

### 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 FY22/23 budget approved construction projects is completed by December 2021	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	100,000
Operational Expenditure	1,719,941

### 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 FY22/23 budget approved construction projects is completed by December 2021	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	(20,376,123)
Capital Expenditure	80,860,000
Operational Expenditure	698,265
Operational Projects Expenditure	4,357,000

### 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
- ✓ 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

## Department: Waste Services

Category	Budget \$
Capital Expenditure	4,275,000
Operational Revenue	(11,186,645)
Operational Expenditure	41,372,702
Operational Projects Expenditure	200,000

### 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	1,083,620

### 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	1,135,638

### 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 2021/22	95%



## Department: Asset Maintenance

Category	Budget \$
Capital Revenue	(1,400,000)
Capital Expenditure	19,800,000
Operational Revenue	(1,218,871)
Operational Expenditure	113,529,295
Operational Projects Expenditure	1,015,000

### 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: Emergency Management and Public Safety

Category	Budget \$
Capital Expenditure	2,600,000
Operational Revenue	(151,222)
Operational Expenditure	5,666,315

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

- ✓ Develop arrangements to mitigate the impact of disaster events
- ✓ Maintain safe public spaces

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: Community and Environmental Services Directorate

Category	Budget \$
Operational Expenditure	1,021,752

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

- ✓ Maintain transparent, robust and compliant decision making
- ✓ Provide residents opportunity to participate and engage with their community

## Department: Cultural Services

Category	Budget \$
Capital Expenditure	782,000
Operational Revenue	(2,349,135)
Operational Expenditure	18,381,652

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

- ✓ 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 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: Community Services, Sport and Recreation

Category	Budget \$
Capital Expenditure	260,000
Operational Revenue	(1,898,451)
Operational Expenditure	9,779,215

### 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: Property Services

Category	Budget \$
Capital Expenditure	7,000,000
Operational Revenue	(9,698,490)
Operational Expenditure	14,362,503

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

- ✓ Develop and support well planned, maintained and managed sport facilities
- ✓ Maintain and enhance spaces and facilities that are used by the community

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: Customer Response

Category	Budget \$
Capital Expenditure	50,000
Operational Revenue	(8,534,181)
Operational Expenditure	17,276,424

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

- ✓ Maintain a lifestyle enhanced and protected by local law
- ✓ Maintain healthy communities through appropriate programs and regulation
- ✓ Maintain efficient and responsive customer services

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%
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%
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: Environmental Services

Category	Budget \$
Operational Revenue	12,650
Operational Expenditure	5,849,318
Operational Projects Expenditure	625,000

### 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: Planning Directorate

Category	Budget \$
Operational Expenditure	499,515

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

- ✓ Maintain transparent, robust and compliant decision making

## Department: Development Services

Category	Budget \$
Operational Revenue	(18,671,000)
Operational Expenditure	11,640,517

### 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 healthy communities through appropriate programs and regulation

The Department is being measured on these key performance indicators	Annual Target
Application for a Food Business decided within statutory timeframes	90%
Application for Higher Risk Personal Appearance Services decided within statutory timeframes	90%
Change Application (Change Other Than a Minor Change) decided within statutory timeframes	90%
Change Application (Minor Change) decided within statutory timeframes	90%
Compliance Certificates (Compliance with a condition of approval) decided within 20 business days	90%
Concurrence Agency Referrals responded to within statutory timeframes	90%
Development Application (Carrying out Operational Works) decided within statutory timeframes	90%
Development Application (Carrying out Operational Works) inspections completed within 2 business days (or as requested by the applicant, if later)	90%
Development Application (Making a Material Change of Use) decided within statutory timeframes	90%
Development Application (Reconfiguring a Lot) decided within statutory timeframes	90%
Lodgements of privately certified Building approvals acknowledged within statutory timeframes	90%
Planning & Development Certificates requested decided within statutory timeframes	90%
Plumbing (Fast Track) Applications decided within statutory timeframes	90%
Plumbing (Standard) Applications decided within statutory timeframes	90%
Plumbing Inspections completed within statutory timeframes (or as requested by the applicant, if later)	90%
Request for approval of plan of subdivision decided within statutory timeframes	90%
Request for Investigation of a Potential Development Offence resolved within 40 business days	90%

## Department: Strategic Planning and Place Making

Category	Budget \$
Capital Expenditure	2,350,000
Operational Expenditure	5,985,274
Operational Projects Expenditure	100,000

### 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
- ✓ 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: Environment and Sustainability Policy and Planning

Category	Budget \$
Operational Expenditure	2,095,932

### 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	422,298

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	(80,000)
Operational Expenditure	5,083,751

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%
Reduction in Total Recordable Injury Frequency Rate (TRIFR)	20%
Voluntary turnover less than annual target	8%

## Department: Information and Communication Technology

Category	Budget \$
Capital Expenditure	1,690,000
Operational Revenue	(1,000)
Operational Expenditure	16,691,477
Operational Projects Expenditure	240,000

The department is delivering on the following Corporate Plan strategies:

- ✓ Develop, support and incentivise a digital region
- ✓ Maintain an efficient and effective organisation

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: Governance and Executive Services

Category	Budget \$
Operational Expenditure	4,980,575

### 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	90%
Compliance with statutory and corporate requirements for Council meetings and decision making	100%
Council policies are current and reviewed within stated timeframes	90%
Council's Fraud and Corruption Control Group meets quarterly	4
Council's corporate risk register is current and extreme and high risks are reported in accordance with the ERM framework	100%

## Department: Accounting Services

Category	Budget \$
Capital Revenue	(99,100,000)
Capital Expenditure	(17,500,000)
Contributed Assets	60,000,000
Loan Redemption	42,068,582
Borrowings	(50,000,000)
Operational Revenue	(500,127,925)
Operational Expenditure	155,926,476

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

- ✓ Maintain an efficient and effective organisation
- ✓ 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
Obtain an unmodified external audit opinion for 2020/21	100%

## Department: Financial Operations

Category	Budget \$
Operational Revenue	(1,973,850)
Operational Expenditure	4,925,078

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
Amount of outstanding rates (excluding prepayments) at the end of each quarter	3%

## Department: Community Engagement

Category	Budget \$
Operational Expenditure	1,348,401

The department is delivering on the following Corporate Plan strategies:

- ✓ Provide residents opportunity to participate and engage with their community

The Department is being measured on these key performance indicators	Annual Target
Community Engagement Framework - Council endorsement of final framework	100%
Consultation summary reports on all community engagement projects completed	100%

## Department: Procurement

Category	Budget \$
Operational Expenditure	1,119,772

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
Procurement Policy incorporating Local Preference updates - Council endorsement of the Policy	100%
Purchase Order compliance	80%
Strategic Contracting - Council endorsement of approach	100%



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## Additional Operational Plan Legislative Disclosures

Council has a comprehensive Enterprise Risk Management Framework which follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management - Guidelines.

Council is committed to embedding a positive culture of awareness and the proactive management of risks as a shared responsibility across the organisation. In doing so, Council is committed to employees assuming responsibility for managing risks within their own areas, the provision of regular and training for employees in risk management practices, and developing systems to continually improve the ability to effectively manage risks and reduce exposure.

Council 's goal is to achieve an appropriate balance between managing threats and realising opportunities in order to maximise its ability to achieve its vision and objectives, and to deliver quality services and projects for the community.

Council maintains risk registers for strategic, service delivery and project risks, which are overseen by the Governance and Executive Services Department and Risk Management Group.

# Revenue Policy 2021/22

## Head of Power

Local Government Act 2009 (Act)

Local Government Regulation 2012 (Regulation)

## Objective

The purpose of this policy is to state, for the 2021/22 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 2021/22 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.

### 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.

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## 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 and evaluation

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 2021/22

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2021/22 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 2021/22 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*

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
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.	0.4165	\$1,049	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.	0.5206	\$1,311	9%

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### **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 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.

Similarly, there may be scenarios 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, however both dwellings are occupied by a single household. In that situation Category R2 will also apply.

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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, and both dwellings are not occupied by a single household. 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.

#### 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.

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### Meaning of *single household*

For Category R1 and R2, 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)**

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
U10 Units 1 – 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 equal to or greater than \$900 per square metre; and</p> <p>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</p>	0.4165	\$1,469	9%
U20 Units 2 – 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 \$750 per square metre and less than \$900 per square metre; and</p> <p>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</p>	0.4165	\$1,364	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</p> <p>(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>	0.4165	\$1,259	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>	0.4165	\$1,154	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>	0.4165	\$1,049	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.	0.4165	\$944	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.	0.5206	\$1,836	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.	0.5206	\$1,705	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</p> <p>(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>	0.5206	\$1,574	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>	0.5206	\$1,442	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>	0.5206	\$1,311	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>	0.5206	\$1,180	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.

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### 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 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.

### 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)

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F2	where the number of dwellings on the land is equal to 2	0.5206	\$2,622	No cap
F3	where the number of dwellings on the land is equal to 3	0.5206	\$3,933	No cap
F4	where the number of dwellings on the land is equal to 4	0.5206	\$5,244	No cap
F5	where the number of dwellings on the land is equal to 5	0.5206	\$6,555	No cap
F6	where the number of dwellings on the land is equal to 6	0.5206	\$7,866	No cap
F7	where the number of dwellings on the land is equal to 7	0.5206	\$9,177	No cap
F8	where the number of dwellings on the land is equal to 8	0.5206	\$10,488	No cap
F9	where the number of dwellings on the land is equal to 9	0.5206	\$11,799	No cap
F10	where the number of dwellings on the land is equal to 10	0.5206	\$13,110	No cap
F11	where the number of dwellings on the land is equal to 11	0.5206	\$14,421	No cap
F12	where the number of dwellings on the land is equal to 12	0.5206	\$15,732	No cap
F13	where the number of dwellings on the land is equal to 13	0.5206	\$17,043	No cap
F14	where the number of dwellings on the land is equal to 14	0.5206	\$18,354	No cap
F15	where the number of dwellings on the land is equal to 15	0.5206	\$19,665	No cap
F16	where the number of dwellings on the land is equal to 16	0.5206	\$20,976	No cap
F17	where the number of dwellings on the land is equal to 17	0.5206	\$22,287	No cap
F18	where the number of dwellings on the land is equal to 18	0.5206	\$23,598	No cap
F19	where the number of dwellings on the land is equal to 19	0.5206	\$24,909	No cap
F20	where the number of dwellings on the land is equal to 20	0.5206	\$26,220	No cap



<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F21	where the number of dwellings on the land is equal to 21	0.5206	\$27,531	No cap
F22	where the number of dwellings on the land is equal to 22	0.5206	\$28,842	No cap
F23	where the number of dwellings on the land is equal to 23	0.5206	\$30,153	No cap
F24	where the number of dwellings on the land is equal to 24	0.5206	\$31,464	No cap
F25	where the number of dwellings on the land is equal to 25	0.5206	\$32,775	No cap
F26	where the number of dwellings on the land is equal to 26	0.5206	\$34,086	No cap
F27	where the number of dwellings on the land is equal to 27	0.5206	\$35,397	No cap
F28	where the number of dwellings on the land is equal to 28	0.5206	\$36,708	No cap
F29	where the number of dwellings on the land is equal to 29	0.5206	\$38,019	No cap
F30	where the number of dwellings on the land is equal to 30	0.5206	\$39,330	No cap
F31	where the number of dwellings on the land is equal to 31	0.5206	\$40,641	No cap
F32	where the number of dwellings on the land is equal to 32	0.5206	\$41,952	No cap
F33	where the number of dwellings on the land is equal to 33	0.5206	\$43,263	No cap
F34	where the number of dwellings on the land is equal to 34	0.5206	\$44,574	No cap
F35	where the number of dwellings on the land is equal to 35	0.5206	\$45,885	No cap
F36	where the number of dwellings on the land is equal to 36	0.5206	\$47,196	No cap
F37	where the number of dwellings on the land is equal to 37	0.5206	\$48,507	No cap
F38	where the number of dwellings on the land is equal to 38	0.5206	\$49,818	No cap
F39	where the number of dwellings on the land is equal to 39	0.5206	\$51,129	No cap
F40	where the number of dwellings on the land is equal to 40	0.5206	\$52,440	No cap

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F41	where the number of dwellings on the land is equal to 41	0.5206	\$53,751	No cap
F42	where the number of dwellings on the land is equal to 42	0.5206	\$55,062	No cap
F43	where the number of dwellings on the land is equal to 43	0.5206	\$56,373	No cap
F44	where the number of dwellings on the land is equal to 44	0.5206	\$57,684	No cap
F45	where the number of dwellings on the land is equal to 45	0.5206	\$58,995	No cap
F46	where the number of dwellings on the land is equal to 46	0.5206	\$60,306	No cap
F47	where the number of dwellings on the land is equal to 47	0.5206	\$61,617	No cap
F48	where the number of dwellings on the land is equal to 48	0.5206	\$62,928	No cap
F49	where the number of dwellings on the land is equal to 49	0.5206	\$64,239	No cap
F50	where the number of dwellings on the land is equal to 50	0.5206	\$65,550	No cap
F51	where the number of dwellings on the land is equal to 51	0.5206	\$66,861	No cap
F52	where the number of dwellings on the land is equal to 52	0.5206	\$68,172	No cap
F53	where the number of dwellings on the land is equal to 53	0.5206	\$69,483	No cap
F54	where the number of dwellings on the land is equal to 54	0.5206	\$70,794	No cap
F55	where the number of dwellings on the land is equal to 55	0.5206	\$72,105	No cap
F56	where the number of dwellings on the land is equal to 56	0.5206	\$73,416	No cap
F57	where the number of dwellings on the land is equal to 57	0.5206	\$74,727	No cap
F58	where the number of dwellings on the land is equal to 58	0.5206	\$76,038	No cap
F59	where the number of dwellings on the land is equal to 59	0.5206	\$77,349	No cap
F60	where the number of dwellings on the land is equal to 60	0.5206	\$78,660	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F61	where the number of dwellings on the land is equal to 61	0.5206	\$79,971	No cap
F62	where the number of dwellings on the land is equal to 62	0.5206	\$81,282	No cap
F63	where the number of dwellings on the land is equal to 63	0.5206	\$82,593	No cap
F64	where the number of dwellings on the land is equal to 64	0.5206	\$83,904	No cap
F65	where the number of dwellings on the land is equal to or greater than 65	0.5206	\$85,215	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 owners of the property occupy either dwelling and both the primary and secondary dwellings are not occupied by a single household. 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 and both the primary and secondary dwellings are not occupied by a single household. 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 *dwelling*s 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, or where a property owner does not reside in either dwelling but both dwellings are used as a single household.

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, and the occupiers of both dwellings do not constitute a single household, 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	0.4165	\$1,049	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	0.6248	\$1,416	Please see below

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
<p><i>Classes of capping for the VL2 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies.</p> <p>2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p>				
VL3	<p>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:</p> <p>01 – Vacant Urban Land</p> <p>94 – Vacant Rural Land</p>	0.6965	\$1,436	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***

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
SC1	<p>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:</p> <p>48 – Sports Clubs/Facilities</p> <p>50 – Other Clubs (non business)</p>	0.4165	\$1,049	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> .	0.4165	\$944	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	0.6248	\$3,058	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6248	\$4,310	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6248	\$8,620	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6248	\$12,930	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6248	\$17,240	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6248	\$21,550	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6248	\$25,860	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6248	\$30,170	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6248	\$34,480	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6248	\$38,790	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6248	\$43,100	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6248	\$47,410	9%



<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6248	\$51,720	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6248	\$56,030	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6248	\$60,340	9%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6248	\$64,650	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6248	\$68,960	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6248	\$73,270	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6248	\$77,580	9%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6248	\$81,890	9%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6248	\$86,200	9%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6248	\$90,510	9%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6248	\$94,820	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6248	\$99,130	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6248	\$103,440	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6248	\$107,750	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6248	\$112,060	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6248	\$116,370	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6248	\$120,680	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6248	\$124,990	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6248	\$129,300	9%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6248	\$133,610	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6248	\$137,920	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6248	\$142,230	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6248	\$146,540	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6248	\$150,850	9%
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6248	\$155,160	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6248	\$159,470	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6248	\$163,780	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6248	\$168,090	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6248	\$172,400	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6248	\$176,710	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6248	\$181,020	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6248	\$185,330	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

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
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	0.6248	\$3,058	30%
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6248	\$4,310	30%
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6248	\$8,620	30%
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6248	\$12,930	30%
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6248	\$17,240	30%
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6248	\$21,550	30%
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6248	\$25,860	30%
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6248	\$30,170	30%
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6248	\$34,480	30%
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6248	\$38,790	30%
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6248	\$43,100	30%
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6248	\$47,410	30%
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6248	\$51,720	30%
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6248	\$56,030	30%
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6248	\$60,340	30%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6248	\$64,650	30%
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6248	\$68,960	30%
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6248	\$73,270	30%
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6248	\$77,580	30%
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6248	\$81,890	30%
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6248	\$86,200	30%
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6248	\$90,510	30%
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6248	\$94,820	30%
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6248	\$99,130	30%
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6248	\$103,440	30%
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6248	\$107,750	30%
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6248	\$112,060	30%
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6248	\$116,370	30%
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6248	\$120,680	30%
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6248	\$124,990	30%
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6248	\$129,300	30%
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6248	\$133,610	30%
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6248	\$137,920	30%
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6248	\$142,230	30%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6248	\$146,540	30%
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6248	\$150,850	30%
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6248	\$155,160	30%
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6248	\$159,470	30%
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6248	\$163,780	30%
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6248	\$168,090	30%
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6248	\$172,400	30%
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6248	\$176,710	30%
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6248	\$181,020	30%
RH44	the relocatable home park has greater than or equal to 430 sites	0.6248	\$185,330	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	0.8330	\$1,840	No cap

### Bed and Breakfasts

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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	0.5206	\$1,311	9%

### Rural Agricultural

Category	Description	Rate in the Dollar	Minimum General Rate	Caped Percentage
RA1	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:  Sheep Grazing 60 - Sheep Grazing - Dry 61 - Sheep Breeding  Cattle Grazing 64 - Breeding 65 - Breeding and Fattening 66 - Fattening 67 - Goats  Dairy Cattle 68 - Milk - Quota 69 - Milk - No Quota 70 - Cream  Agricultural 71 - Oil Seed 73 - Grains 74 - Turf Farms 75 - Sugar Cane	0.4165	\$1,416	9%



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Caped Percentage</i>
	76 - Tobacco			
	77 - Cotton			
	78 - Rice			
	79 - Orchards			
	80 - Tropical Fruits			
	81 - Pineapples			
	82 - Vineyards			
	83 - Small Crops and Fodder - Irrigation			
	84 - Small Crops and Fodder - Non Irrigation			
	Other Rural Uses			
	85 - Pigs			
	86 - Horses			
	88 - Forestry and Logs			
	89 - Animal Special			
	90 - Stratum			
	93 - Peanuts			

## Poultry Farms

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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>	1.7728	\$3,989	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>	1.5618	\$1,436	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>	0.8442	\$1,436	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> <p>07 – Guest House/Private Hotel            11 – Shops            16 – Drive-in Shopping Centre/Group of Shops            17 – Restaurant            18 – Special Tourist Attraction            21 – Residential Institution (non medical care)            22 – Car Parks            23 – Retail Warehouse            25 – Professional Offices            26 – Funeral Parlours            27 – Hospitals, Convalescence Homes (medical care)(private)            28 – Warehouse and Bulk Stores (and the building/s on the land have a gross floor area less than or equal to 10,000 square metres)            29 – Transport Terminal            32 – Wharves            33 – Builders Yard, Contractors            34 – Cold Stores - Ice Works            36 – Light Industry            38 – Advertising - Hoarding            39 – Harbour Industries            41 – Child Care Excluding Kindergarten            44 – Nurseries (plants)            45 – Theatres, Cinemas            46 – Drive-in Theatre            56 – Showgrounds, Racecourse, Airfields            58 – Educational Including Kindergarten            95 – Reservoir, Dam, Bores            96 – Public Hospital            97 – Welfare Home/Institution            99 – Community Protection Centre</p>	0.8442	\$1,436	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.	0.9286	\$2,127	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.	0.8864	\$2,127	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	1.1819	\$1,436	No cap

### Drive Through Restaurants

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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	1.5618	\$2,660	No cap

### Motels

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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	0.7705	\$1,416	No cap
M4	where the number of rooms is equal to 4	0.7705	\$1,476	No cap
M5	where the number of rooms is equal to 5	0.7705	\$1,845	No cap
M6	where the number of rooms is equal to 6	0.7705	\$2,214	No cap
M7	where the number of rooms is equal to 7	0.7705	\$2,583	No cap
M8	where the number of rooms is equal to 8	0.7705	\$2,952	No cap
M9	where the number of rooms is equal to 9	0.7705	\$3,321	No cap
M10	where the number of rooms is equal to 10	0.7705	\$3,690	No cap
M11	where the number of rooms is equal to 11	0.7705	\$4,059	No cap
M12	where the number of rooms is equal to 12	0.7705	\$4,428	No cap
M13	where the number of rooms is equal to 13	0.7705	\$4,797	No cap
M14	where the number of rooms is equal to 14	0.7705	\$5,166	No cap
M15	where the number of rooms is equal to 15	0.7705	\$5,535	No cap
M16	where the number of rooms is equal to 16	0.7705	\$5,904	No cap
M17	where the number of rooms is equal to 17	0.7705	\$6,273	No cap
M18	where the number of rooms is equal to 18	0.7705	\$6,642	No cap
M19	where the number of rooms is equal to 19	0.7705	\$7,011	No cap
M20	where the number of rooms is equal to 20	0.7705	\$7,380	No cap
M21	where the number of rooms is equal to 21	0.7705	\$7,749	No cap

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
M22	where the number of rooms is equal to 22	0.7705	\$8,118	No cap
M23	where the number of rooms is equal to 23	0.7705	\$8,487	No cap
M24	where the number of rooms is equal to 24	0.7705	\$8,856	No cap
M25	where the number of rooms is equal to 25	0.7705	\$9,225	No cap
M26	where the number of rooms is equal to 26	0.7705	\$9,594	No cap
M27	where the number of rooms is equal to 27	0.7705	\$9,963	No cap
M28	where the number of rooms is equal to 28	0.7705	\$10,332	No cap
M29	where the number of rooms is equal to 29	0.7705	\$10,701	No cap
M30	where the number of rooms is equal to 30	0.7705	\$11,070	No cap
M31	where the number of rooms is equal to 31	0.7705	\$11,439	No cap
M32	where the number of rooms is equal to 32	0.7705	\$11,808	No cap
M33	where the number of rooms is equal to 33	0.7705	\$12,177	No cap
M34	where the number of rooms is equal to 34	0.7705	\$12,546	No cap
M35	where the number of rooms is equal to 35	0.7705	\$12,915	No cap
M36	where the number of rooms is equal to 36	0.7705	\$13,284	No cap
M37	where the number of rooms is equal to 37	0.7705	\$13,653	No cap
M38	where the number of rooms is equal to 38	0.7705	\$14,022	No cap
M39	where the number of rooms is equal to 39	0.7705	\$14,391	No cap
M40	where the number of rooms is equal to 40	0.7705	\$14,760	No cap
M41	where the number of rooms is equal to 41	0.7705	\$15,129	No cap
M42	where the number of rooms is equal to 42	0.7705	\$15,498	No cap
M43	where the number of rooms is equal to 43	0.7705	\$15,867	No cap
M44	where the number of rooms is equal to 44	0.7705	\$16,236	No cap
M45	where the number of rooms is equal to 45	0.7705	\$16,605	No cap
M46	where the number of rooms is equal to 46	0.7705	\$16,974	No cap
M47	where the number of rooms is equal to 47	0.7705	\$17,343	No cap
M48	where the number of rooms is equal to 48	0.7705	\$17,712	No cap
M49	where the number of rooms is equal to 49	0.7705	\$18,081	No cap
M50	where the number of rooms is equal to 50	0.7705	\$18,450	No cap
M51	where the number of rooms is equal to 51	0.7705	\$18,819	No cap
M52	where the number of rooms is equal to 52	0.7705	\$19,188	No cap
M53	where the number of rooms is equal to 53	0.7705	\$19,557	No cap
M54	where the number of rooms is equal to 54	0.7705	\$19,926	No cap
M55	where the number of rooms is equal to or greater than 55	0.7705	\$20,295	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	1.1819	\$9,671	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.	1.1608	\$27,300	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.	0.8442	\$9,671	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.	0.6248	\$1,310	No cap

### Telco/Transformer Sites

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
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	1.9839	\$2,657	No cap

### Service Stations

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
SS1	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:  30A – Service Station; and:  (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.	1.4140	\$121,632	No cap
SS2	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:  30B – Service Station;  and: The land is not contained in SS1.	1.1397	\$2,657	No cap

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

<b>Category</b>	<b>Description</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
S1S Super 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:  16F – Drive-in Shopping Centre / Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.	2.1306	\$1,484,986	No cap
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.	1.9175	\$1,325,064	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.	1.8110	\$1,187,995	No cap

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
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.	1.5411	\$239,910	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.	1.3328	\$119,950	No cap
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.	1.1662	\$13,380	No cap

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
S7S Local Shopping Centre B	<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>16G – 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 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.</p>	0.9580	\$2,100	No cap

## Mega Store Retailers

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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).	1.5766	\$245,591	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).	1.3636	\$122,790	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).	1.1931	\$13,695	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.	0.9801	\$2,152	No cap

## Heavy Commercial

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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.	1.4774	\$8,054	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.	1.3507	\$2,132	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	2.1105	\$10,637	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	1.4774	\$6,384	No cap
HC5	Land which is used for large scale commercial or industrial purposes being land used for those	0.9708	\$6,447	No cap



<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
Large Commercial / Industrial	<p>purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <p>28A - Warehouse and Bulk Stores 36A - Large Industry</p> <p>and: The building/s on the land have a gross floor area greater than 10,000 square metres.</p>			

**Land not otherwise categorised**

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
01	Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000	0.4165	\$1,049	Please see below
<p><i>Classes of capping for the 01 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p>				
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	0.6248	\$1,416	Please see below
<p><i>Classes of capping for the 02 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p>				
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	0.6872	\$1,416	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.

### **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 2021/22, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2020/21 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 2020/21 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2020/21 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.

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### 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 2021/22 financial year as follows:

### Residential Charges

SERVICE LEVEL	CHARGE
<b>1 Kerbside Collection</b>	
140L refuse / 140L recycling	\$223.00
140L refuse / 240L recycling	\$229.00
140L refuse / 360L recycling	\$235.00
240L refuse / 240L recycling	\$248.00
240L refuse / 360L recycling	\$261.00
140L refuse – Additional bin	\$229.00
240L refuse – Additional bin	\$248.00
140L recycling – Additional bin	\$50.00
240L recycling – Additional bin	\$55.00
360L recycling – Additional bin	\$62.00
<b>2 On Property Services</b>	
On Property - 140L refuse / 140L recycling	\$247.00
On Property - 140L refuse / 240L recycling	\$250.00
On Property - 140L refuse / 360L recycling	\$253.00
On Property - 240L refuse / 240L recycling	\$260.00
On Property - 240L refuse / 360L recycling	\$280.00
On Property - 240L recycling – Additional bin	\$60.00
On Property - 360L recycling – Additional bin	\$64.00
<b>3 Bulk Bins</b>	
660 L Bulk Bin	\$732.00
1m <sup>3</sup> Bulk Bin	\$1,045.00
1.5m <sup>3</sup> Bulk Bin	\$1,568.00
1,100L Plastic Rear Lift Bin	\$1,327.00
3m <sup>3</sup> Bulk Bin	\$3,135.00
4m <sup>3</sup> Bulk Bin	\$4,180.00
<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 \$223 would be entitled to bulk bins (as defined in the schedule above) to the capacity of 2.4M<sup>3</sup> (20 units x 0.120 M<sup>3</sup>).</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$223), 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 @ \$1,327/bin) is shared equally amongst each of the unit holders and will be \$132.70 (\$2,654 / 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.

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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	\$285.00
140L refuse / 240L recycling	\$292.00
140L refuse / 360L recycling	\$296.00
240L refuse / 240L recycling	\$353.00
240L refuse / 360L recycling	\$357.00
240L refuse – Additional bin	\$353.00
240L recycling – Additional bin	\$55.00
360L recycling – Additional bin	\$62.00
<b>2 On Property Services</b>	
On Property - 140L refuse / 140L recycling	\$309.00
On Property - 140L refuse / 240L recycling	\$311.00
On Property - 140L refuse / 360L recycling	\$315.00
On Property - 240L refuse / 240L recycling	\$363.00
On Property - 240L refuse / 360L recycling	\$377.00
On Property - 240L recycling – Additional bin	\$60.00
On Property - 360L recycling – Additional bin	\$64.00

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 2021/22 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 2021/22 financial year is \$295,075.
- 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.



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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 2021/22 financial year is \$113,120.
- 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 \$112.00 per annum.

### 1.5.3 Commercial Waste Management Special Charge

The Council makes and levies a special charge to be known as the Commercial Waste Management Special Charge on rateable land that is used for commercial purposes and which is improved land not being subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision and management of waste disposal facilities.

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

- a) The rateable land to which the special charge applies is all rateable land used for commercial purposes that is improved land not being subject to a waste management utility charge.
- b) The service, facility or activity for which the overall plan is made is for the purpose of assisting in meeting the costs associated with the availability and management of waste disposal facilities, which includes a contribution towards the costs of:
  - administration of refuse and recycling contracts;
  - operation and maintenance of landfills for disposal of commercial waste;
  - operation and maintenance of waste from transfer stations;
  - interest and redemption of capital works;
  - transport of waste from transfer stations to landfill for disposal;
  - construction and development of waste disposal facilities;
  - purchase of future landfill sites;
  - supervision and operation of landfills to ensure compliance with the *Environmental Protection Act 1994*;
  - collection of roadside litter and supply and service of street litter bins.
- c) The estimated cost of implementing the overall plan in the 2021/22 financial year is \$330,736.
- 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 \$112.00 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 2021/22 financial year is \$1,125,090.
- 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.

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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 \$68,250,400 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 2021/22 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 2021/22:

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

General Maintenance, Approvals and Contract Administration	\$50,500
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**Maintenance of the canals other than the access channel**

Residential canals:

General Maintenance, Approvals and Contract Administration	\$164,500
Dredging	\$36,950

Marina:

General Maintenance, Approvals and Contract Administration	\$10,500
Dredging	\$23,050

<b>2021/22 TOTAL:</b>	<b><u>\$285,500</u></b>
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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 2021/22 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)).

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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:
- the lot or relevant scheme land abuts directly onto a lake connected by lock and weir to the canals;
  - 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
  - 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:
- the lot or relevant scheme land abuts directly onto a lake connected by lock and weir to the canals;
  - 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
  - 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 2021/22 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;
  - 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. 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.
18. 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:
- 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;
  - 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**.
19. 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).
20. Taking those matter into consideration, the annual amount of the special charge will be as follows:
- Special charge amount No. 1 \$148,077 (marina)
  - Special charge amount No. 2 \$1,417 per canal lot
  - Special charge amount No. 2U \$850 per canal lot (residential unit)
  - Special charge amount No. 3 \$70,777 – (NCL x \$426) – (NLL x \$238.15) , 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 \$2,834 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 \$792 per lake lot
  - Special charge amount No. 5U \$396 per lake lot (residential unit)
21. 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.
22. 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).
23. 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).
24. 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.

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25. 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*.
  26. 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).
  27. 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 \$20,491,000 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 2021/22 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 2021/22:

**Maintenance of the canals**

**Residential canals:**

General Maintenance, Approvals and Contract Administration	\$49,590
Canal system dredging	\$3,554,286
Spoil disposal	\$1,976,615

**Marina:**

General Maintenance, Approvals and Contract Administration	\$2,610
Dredging	\$488,714
Spoil disposal	\$271,785

**MAINTENANCE TOTAL: \$6,343,600**

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 2021/22 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on "Plan B".
5. "canal allotment" means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - is used, or has been created to be used, for an end user purpose; and
  - has a valuation which values it individually and separately from any other land; and
  - is not contained within that part of the identified area shaded blue on "Plan B" (which area is described as "subdivision 1").

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

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6. **"balance allotment"** means any land within the area identified as Subdivision 3 and 4 on "Plan B".
  7. To avoid doubt, land which is covered by a valuation which includes both newly subdivided allotments (which would be canal allotments if separately valued) and a balance un-subdivided area is a balance allotment.
  8. The 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 \$11,560
    - Special charge amount No. 2 \$289 per canal allotment
    - Special charge amount No. 3 \$1,228 - (NCL x \$72.25), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
    - Special charge amount No. 4 \$434 - (NCL x \$72.25), 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 \$21,230,500 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 2021/22 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 2021/22:

#### **Maintenance of the canals**

##### Residential canals:

General Maintenance, Approvals and Contract Administration	\$33,700
Entrance Channel Bypassing	\$264,000
Canal Dredging	\$225,000
Spoil Disposal	\$159,000

##### Lock and Weir:

Maintenance of the Lock and Weir	
Capital works	\$46,000
	\$20,000

**MAINTENANCE TOTAL: \$747,700**

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

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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 2021/22 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 2021/22 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 2021/22 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 \$1,501
  - Special charge amount No. 2 \$796 per canal allotment behind the lock and weir
  - Special charge amount No. 3 \$187 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 2021/22, 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 2021 terms, is \$2,565,299 over a 10 year period from base year 2021/22.



- 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 2021/22.
2. The 2021/22 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 2021/22:

**Aerodrome Operations**

Operations cost	\$137,105
<b>Total Operations</b>	<b>\$137,105</b>

**Aerodrome Capital**

Road Resurface (Taxiway and Helicopter Pads)	\$300,000
Culvert Renewal	\$180,000
Stormwater Renewal	\$39,000

**AERODROME TOTAL: \$656,105**

3. The Council is of the opinion that occupiers of the rateable land to which the special charge applies will specially benefit from the works and services for the reason that:
- a) Redcliffe Aerodrome is not a commercial airport; and
  - b) most usage of Redcliffe Aerodrome is use by or for the benefit of private air transport or aviation-related operators who lease land within the Aerodrome holding, and are the occupiers of the rateable land proposed to be charged; and
  - c) the works and services in the overall plan facilitate or enhance that usage.
4. The Benefitted Area Map marked “Plan D” identifies the lands to be levied with the special charge for the 2021/22 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 2021/22 financial year will be \$4.96 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 2021/22 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, stormwater and green 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 2021/22 financial year will be \$90.00 per annum.

## 1.7 CONCESSIONS

For the financial year ending 30 June 2022 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.

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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 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 2021/2022 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.
- 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.

### 1.7.3 Rebate 3: Voluntary Conservation Agreements

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

### 1.7.4 Rebate 4: Community Organisations

The Council offers a rebate towards rates and charges to community organisations in accordance with the Donations in Lieu of Rates and Charges Levied by Council and Unitywater Policy.

## 1.8 ISSUE OF RATE NOTICES

Rates and utility charges for the year ending 30 June 2022 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 8.00% per annum, compounded on daily rests, commencing immediately after the due date for payment shown on the rate notice.

## 1.10 TIME WITHIN WHICH RATES MUST BE PAID

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

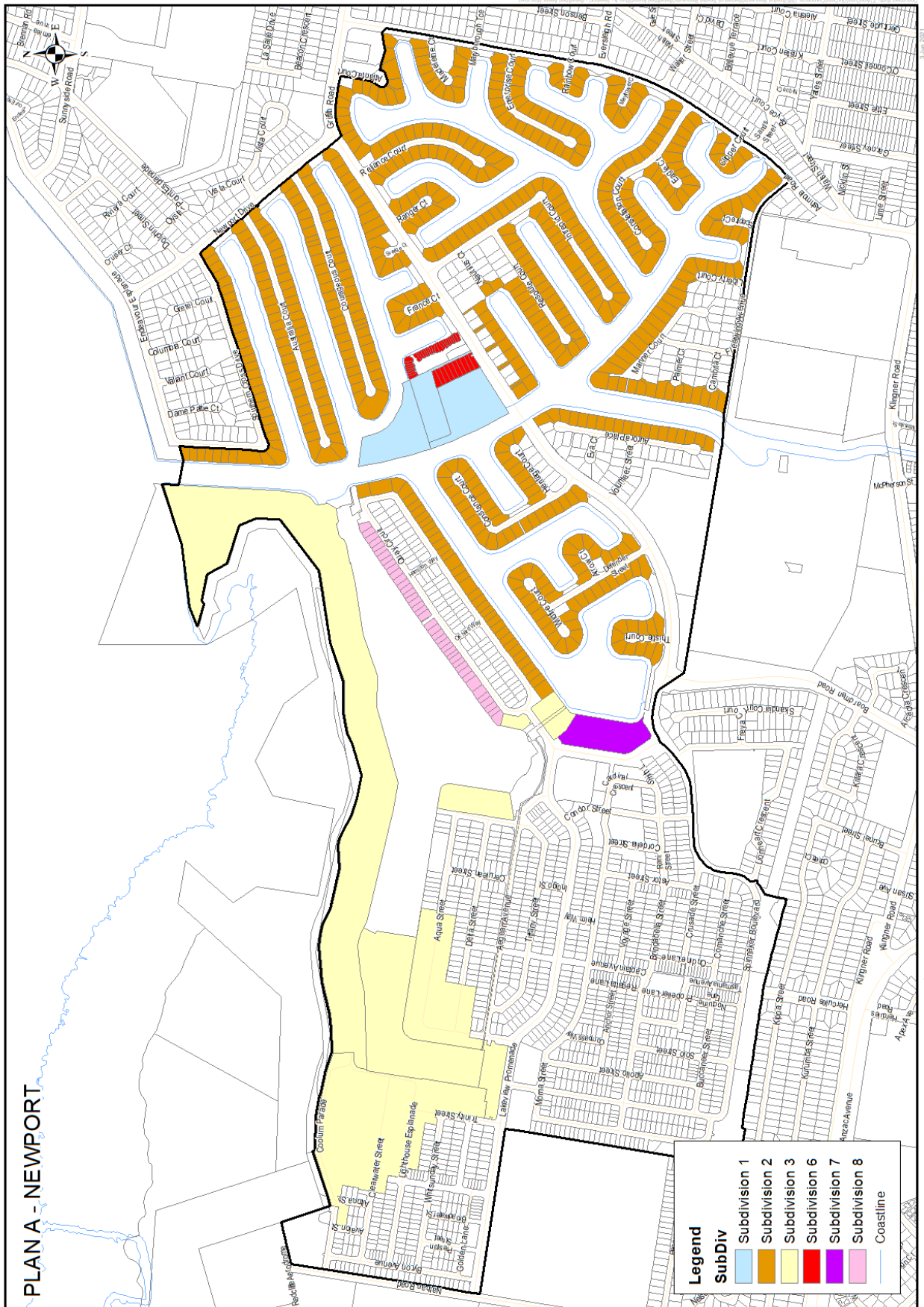
## 1.11 COST RECOVERY FEES

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

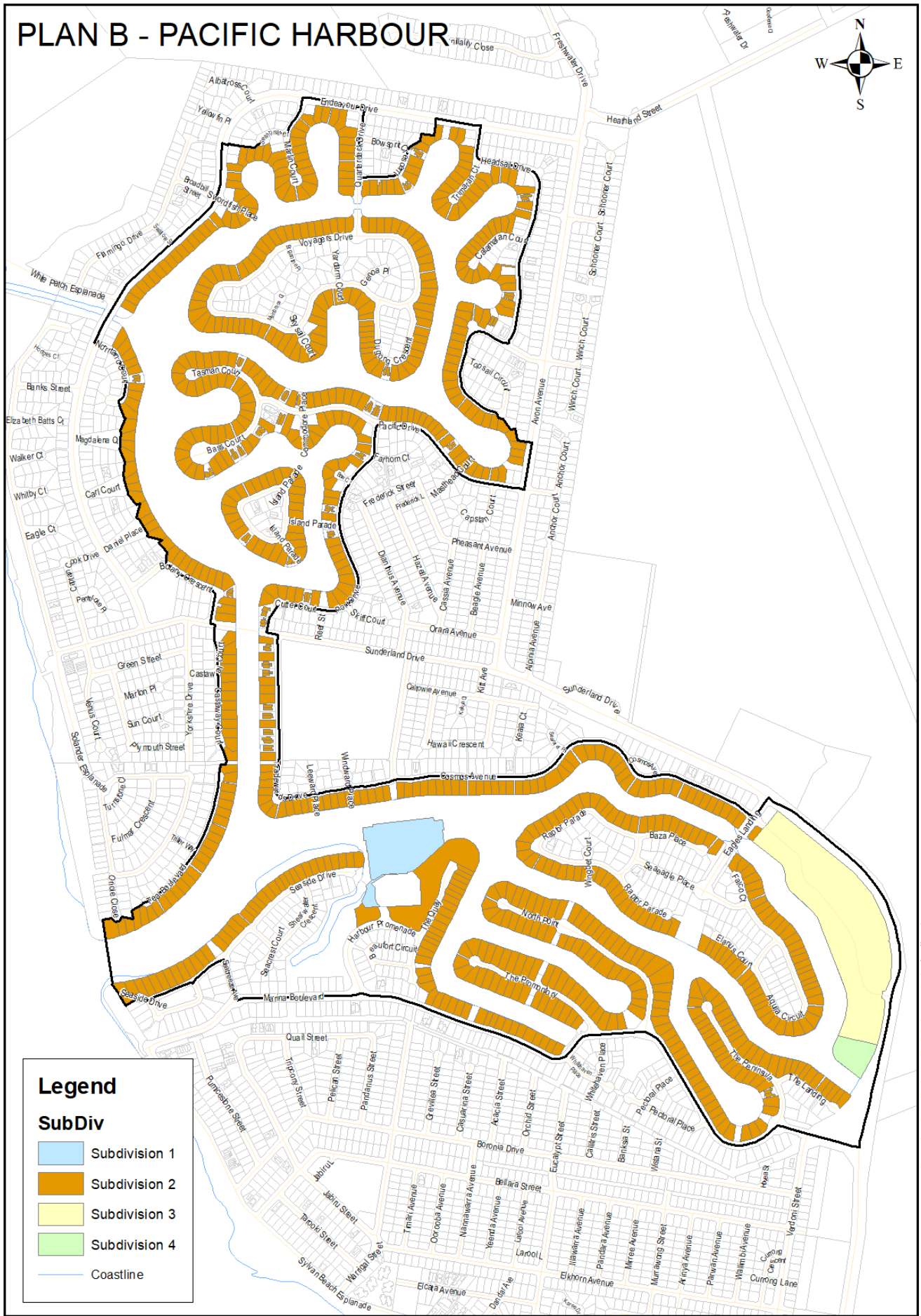
Other fees are set by the Council for the provision of services for which a cost recovery fee may not be fixed.

# Benefitted Area Maps





# PLAN B - PACIFIC HARBOUR

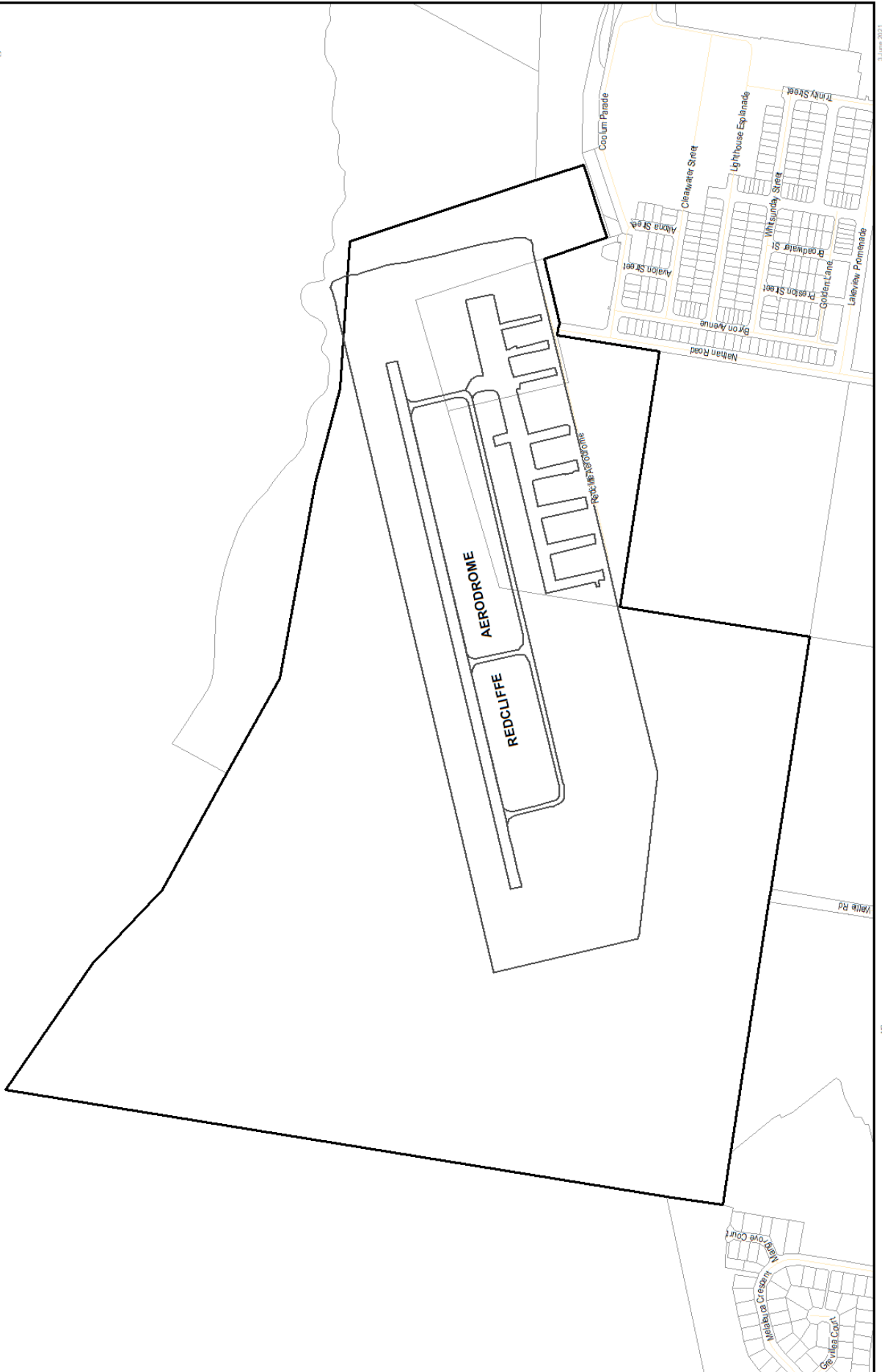


3 June 2021



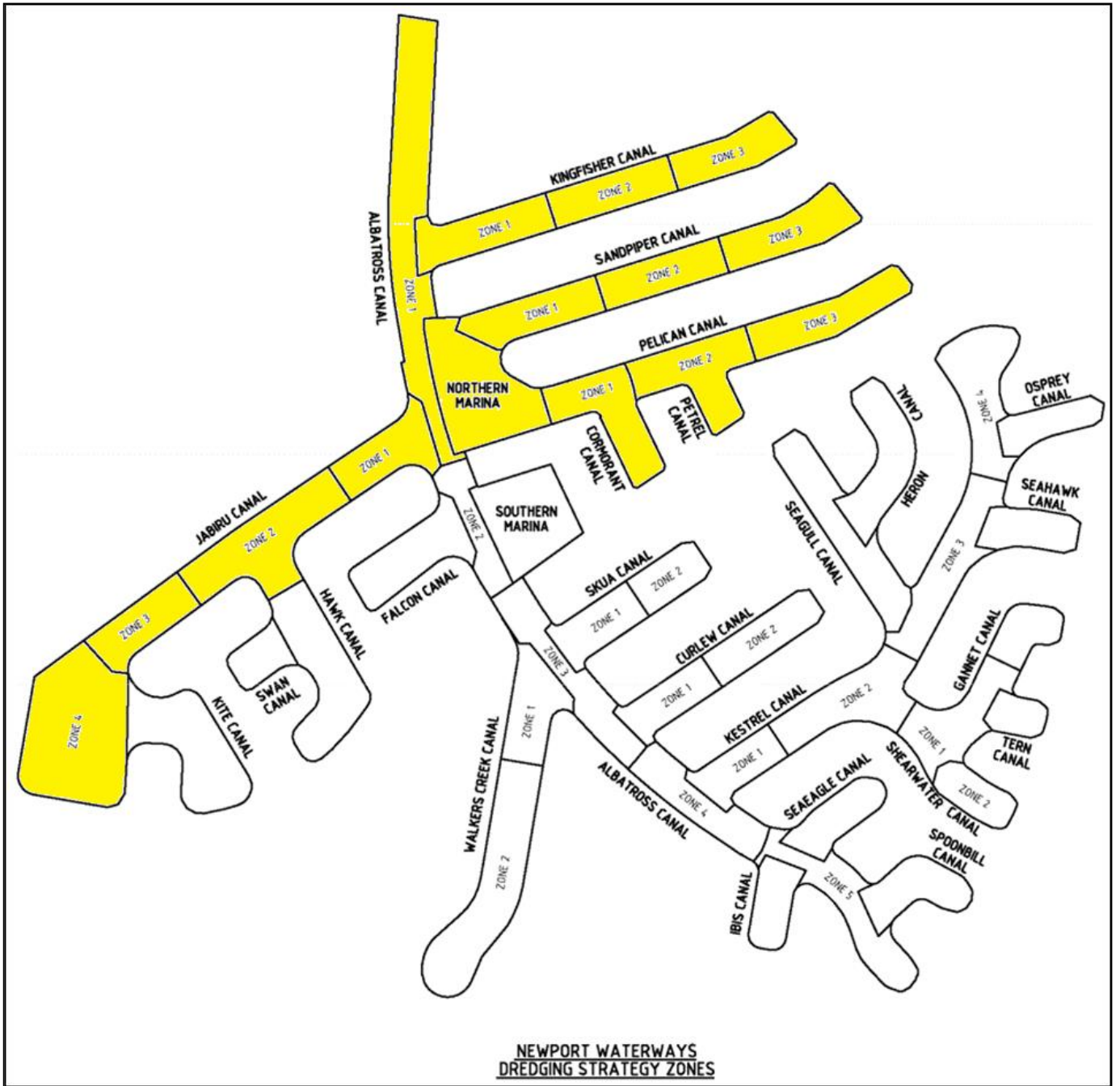


PLAN D - REDCLIFFE AERODROME



3 June 2021

Plan 2: Aerial/Topographic/Photogrammetric/Remote Sensing Data (Aerial/Topographic/Photogrammetric/Remote Sensing Data) - Redcliffe Aerodrome



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