

## Revenue Statement 2011/12

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2011/12 financial year in accordance with the *Local Government (Finance, Plans and Reporting) Regulation 2010*, (Regulation).

### 1. Revenue Statement

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

#### 1.1 GENERAL RATE

The Council makes and levies differential general rates. Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides greater equity by recognising factors such as land use and the level of services to the land.

In accordance with the *Local Government Act 2009*, (Act), section 94(1)(a), and the Regulation, sections 14 and 15:

1. The Council makes and levies differential general rates for the 2011/12 financial year;
2. For that purpose, there are 233 categories; and
3. The categories and the criteria for the categories are as follows:

#### *Residential Single Unit Dwellings*

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
R1 Residential – Owner occupied	(a) Land which contains a single residential dwelling, not part of a community titles scheme, and used by the property owner or at least one of the property owners as their principal place of residence; or  (b) Land not categorised in any other differential rating category.	0.4037	\$683	6%
R2 Residential – Non owner occupied	Land which contains a single residential dwelling, not part of a community titles scheme and <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence.	0.5046	\$854	6%

**Residential Units**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
<p>U1 Units 1 – Owner occupied</p>	<p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(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               <ul style="list-style-type: none"> <li>i. the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or</li> <li>ii. the rateable value of the land of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre.</li> </ul> </li> </ul>	0.4037	\$1,035	6%
<p>U2 Units 2 – Owner Occupied</p>	<p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(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</li> <li>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre.</li> </ul>	0.4037	\$642	6%
<p>U3 Units 3 – Owner Occupied</p>	<p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(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</li> <li>(b) the building unit is <b>not</b> identified in categories U1 or U2.</li> </ul>	0.4037	\$683	6%
<p>U4 Units 4 – Non Owner Occupied</p>	<p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> <li>(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               <ul style="list-style-type: none"> <li>i. the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or</li> <li>ii. the rateable value of the land of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre.</li> </ul> </li> </ul>	0.5046	\$1,294	6%

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
U5 Units 5 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre.	0.5046	\$804	6%
U6 Units 6 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where:  (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and  (b) the building unit is <b>not</b> identified in U4 or U5.	0.5046	\$854	6%

For determining the differential general rating category **place of residence** means; a place where a person usually or habitually lives and, particularly, a place where the person usually eats and sleeps in the ordinary course of their life.

For determining whether a place of residence is a person's **principal** place of residence the Council may have regard to:

- (a) the length of time the person has occupied the residence;
- (b) the place of residence of the person's family;
- (c) whether the person has moved his or her personal belongings into the residence;
- (d) the person's address on the electoral roll;
- (e) whether services such as telephone, electricity and gas are connected to the residence in the person's name;
- (f) any other relevant matter.

For clarity, a person can only have one principal place of residence at any given time.

**Building unit** has the meaning specified under the Act.

#### Multi Residential Dwellings (Flats)

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category F2 to Category F64	Land to which Council has assigned the Land Use Code Identifier  3 – Multi Residential;  and:			
F2	where the number of flats on the physical land parcel is equal to 2	0.5046	\$1,708	No cap
F3	where the number of flats on the physical land parcel is equal to 3	0.5046	\$2,562	No cap
F4	where the number of flats on the physical land parcel is equal to 4	0.5046	\$3,416	No cap
F5	where the number of flats on the physical land parcel is equal to 5	0.5046	\$4,270	No cap
F6	where the number of flats on the physical land parcel is equal to 6	0.5046	\$5,124	No cap
F7	where the number of flats on the physical land parcel is equal to 7	0.5046	\$5,978	No cap
F8	where the number of flats on the physical land parcel is equal to 8	0.5046	\$6,832	No cap
F9	where the number of flats on the physical land parcel is equal to 9	0.5046	\$7,686	No cap

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F10	where the number of flats on the physical land parcel is equal to 10	0.5046	\$8,540	No cap
F11	where the number of flats on the physical land parcel is equal to 11	0.5046	\$9,394	No cap
F12	where the number of flats on the physical land parcel is equal to 12	0.5046	\$10,248	No cap
F13	where the number of flats on the physical land parcel is equal to 13	0.5046	\$11,102	No cap
F14	where the number of flats on the physical land parcel is equal to 14	0.5046	\$11,956	No cap
F15	where the number of flats on the physical land parcel is equal to 15	0.5046	\$12,810	No cap
F16	where the number of flats on the physical land parcel is equal to 16	0.5046	\$13,664	No cap
F17	where the number of flats on the physical land parcel is equal to 17	0.5046	\$14,518	No cap
F18	where the number of flats on the physical land parcel is equal to 18	0.5046	\$15,372	No cap
F19	where the number of flats on the physical land parcel is equal to 19	0.5046	\$16,226	No cap
F20	where the number of flats on the physical land parcel is equal to 20	0.5046	\$17,080	No cap
F21	where the number of flats on the physical land parcel is equal to 21	0.5046	\$17,934	No cap
F22	where the number of flats on the physical land parcel is equal to 22	0.5046	\$18,788	No cap
F23	where the number of flats on the physical land parcel is equal to 23	0.5046	\$19,642	No cap
F24	where the number of flats on the physical land parcel is equal to 24	0.5046	\$20,496	No cap
F25	where the number of flats on the physical land parcel is equal to 25	0.5046	\$21,350	No cap
F26	where the number of flats on the physical land parcel is equal to 26	0.5046	\$22,204	No cap
F27	where the number of flats on the physical land parcel is equal to 27	0.5046	\$23,058	No cap
F28	where the number of flats on the physical land parcel is equal to 28	0.5046	\$23,912	No cap
F29	where the number of flats on the physical land parcel is equal to 29	0.5046	\$24,766	No cap
F30	where the number of flats on the physical land parcel is equal to 30	0.5046	\$25,620	No cap
F31	where the number of flats on the physical land parcel is equal to 31	0.5046	\$26,474	No cap
F32	where the number of flats on the physical land parcel is equal to 32	0.5046	\$27,328	No cap
F33	where the number of flats on the physical land parcel is equal to 33	0.5046	\$28,182	No cap
F34	where the number of flats on the physical land parcel is equal to 34	0.5046	\$29,036	No cap
F35	where the number of flats on the physical land parcel is equal to 35	0.5046	\$29,890	No cap
F36	where the number of flats on the physical land parcel is equal to 36	0.5046	\$30,744	No cap
F37	where the number of flats on the physical land parcel is equal to 37	0.5046	\$31,598	No cap
F38	where the number of flats on the physical land parcel is equal to 38	0.5046	\$32,452	No cap
F39	where the number of flats on the physical land parcel is equal to 39	0.5046	\$33,306	No cap
F40	where the number of flats on the physical land parcel is equal to 40	0.5046	\$34,160	No cap
F41	where the number of flats on the physical land parcel is equal to 41	0.5046	\$35,014	No cap

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
F42	where the number of flats on the physical land parcel is equal to 42	0.5046	\$35,868	No cap
F43	where the number of flats on the physical land parcel is equal to 43	0.5046	\$36,722	No cap
F44	where the number of flats on the physical land parcel is equal to 44	0.5046	\$37,576	No cap
F45	where the number of flats on the physical land parcel is equal to 45	0.5046	\$38,430	No cap
F46	where the number of flats on the physical land parcel is equal to 46	0.5046	\$39,284	No cap
F47	where the number of flats on the physical land parcel is equal to 47	0.5046	\$40,138	No cap
F48	where the number of flats on the physical land parcel is equal to 48	0.5046	\$40,992	No cap
F49	where the number of flats on the physical land parcel is equal to 49	0.5046	\$41,846	No cap
F50	where the number of flats on the physical land parcel is equal to 50	0.5046	\$42,700	No cap
F51	where the number of flats on the physical land parcel is equal to 51	0.5046	\$43,554	No cap
F52	where the number of flats on the physical land parcel is equal to 52	0.5046	\$44,408	No cap
F53	where the number of flats on the physical land parcel is equal to 53	0.5046	\$45,262	No cap
F54	where the number of flats on the physical land parcel is equal to 54	0.5046	\$46,116	No cap
F55	where the number of flats on the physical land parcel is equal to 55	0.5046	\$46,970	No cap
F56	where the number of flats on the physical land parcel is equal to 56	0.5046	\$47,824	No cap
F57	where the number of flats on the physical land parcel is equal to 57	0.5046	\$48,678	No cap
F58	where the number of flats on the physical land parcel is equal to 58	0.5046	\$49,532	No cap
F59	where the number of flats on the physical land parcel is equal to 59	0.5046	\$50,386	No cap
F60	where the number of flats on the physical land parcel is equal to 60	0.5046	\$51,240	No cap
F61	where the number of flats on the physical land parcel is equal to 61	0.5046	\$52,094	No cap
F62	where the number of flats on the physical land parcel is equal to 62	0.5046	\$52,948	No cap
F63	where the number of flats on the physical land parcel is equal to 63	0.5046	\$53,802	No cap
F64	where the number of flats on the physical land parcel is equal to or greater than 64	0.5046	\$54,656	No cap

Note: In categories F2 to F64, "flats" means land that is subject to one rate assessment and contains more than one residential dwelling.

**Vacant Land**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
VL1	The rateable value of the land is less than \$1,000,000 and to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.4037	\$683	Please see below
<i>Classes of capping for the VL1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or persons a cap percentage of 6 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or persons a cap percentage of 200 percent applies.				
VL2	The rateable value of the land is greater than or equal to \$1,000,000 but less than \$5,000,000 and to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.5450	\$922	Please see below
<i>Classes of capping for the VL2 differential general rating category:</i> 1. Where the land is owned solely by a natural person or persons a cap percentage of 6 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or persons a cap percentage of 200 percent applies.				
VL3	The rateable value of the land is greater than or equal to \$5,000,000 and to which Council has assigned the Land Use Code Identifier:  01 – Vacant Land	0.6056	\$922	200%

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

**Sporting Clubs and Community Groups**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
SC1	Land to which Council has assigned the Land Use Code Identifier:  48 – Sports Clubs/Facilities 50 – Other Clubs (non business)	0.4037	\$683	6%

**Retirement Villages**

Category	Criteria	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> .	0.4037	\$642	6%
Category RV2 to Category RV40	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	0.6056	\$1,142	6%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6056	\$1,610	6%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6056	\$3,220	6%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6056	\$4,830	6%

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6056	\$6,440	6%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6056	\$8,050	6%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6056	\$9,660	6%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6056	\$11,270	6%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6056	\$12,880	6%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6056	\$14,490	6%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6056	\$16,100	6%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6056	\$17,710	6%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6056	\$19,320	6%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6056	\$20,930	6%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6056	\$22,540	6%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6056	\$24,150	6%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6056	\$25,760	6%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6056	\$27,370	6%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6056	\$28,980	6%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6056	\$30,590	6%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6056	\$32,200	6%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6056	\$33,810	6%
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6056	\$35,420	6%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6056	\$37,030	6%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6056	\$38,640	6%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6056	\$40,250	6%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6056	\$41,860	6%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6056	\$43,470	6%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6056	\$45,080	6%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6056	\$46,690	6%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6056	\$48,300	6%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6056	\$49,910	6%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6056	\$51,520	6%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6056	\$53,130	6%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6056	\$54,740	6%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6056	\$56,350	6%

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6056	\$57,960	6%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6056	\$59,570	6%
RV40	the retirement village has greater than or equal to 380 independent living dwellings	0.6056	\$61,180	6%

Note: In categories RV2 to RV40, 'independent living dwellings' means dwellings such as detached houses, townhouses or units that are self contained and for which a minimal level of support is provided to residents.

### Relocatable Home Parks

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category RH1 to Category RH39	Land which is used primarily as a relocatable home park and to which Council has assigned the Land Use Code Identifier  49A – Multi Residential (Relocatable Home Parks);  and:			
RH1	the relocatable home park has less than 10 sites	0.6056	\$1,142	6%
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6056	\$1,610	6%
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6056	\$3,220	6%
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6056	\$4,830	6%
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6056	\$6,440	6%
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6056	\$8,050	6%
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6056	\$9,660	6%
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6056	\$11,270	6%
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6056	\$12,880	6%
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6056	\$14,490	6%
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6056	\$16,100	6%
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6056	\$17,710	6%
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6056	\$19,320	6%
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6056	\$20,930	6%
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6056	\$22,540	6%
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6056	\$24,150	6%
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6056	\$25,760	6%
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6056	\$27,370	6%
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6056	\$28,980	6%
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6056	\$30,590	6%
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6056	\$32,200	6%
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6056	\$33,810	6%



<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6056	\$35,420	6%
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6056	\$37,030	6%
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6056	\$38,640	6%
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6056	\$40,250	6%
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6056	\$41,860	6%
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6056	\$43,470	6%
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6056	\$45,080	6%
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6056	\$46,690	6%
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6056	\$48,300	6%
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6056	\$49,910	6%
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6056	\$51,520	6%
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6056	\$53,130	6%
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6056	\$54,740	6%
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6056	\$56,350	6%
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6056	\$57,960	6%
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6056	\$59,570	6%
RH39	the relocatable home park has greater than or equal to 380 sites	0.6056	\$61,180	6%

**Caravan Parks**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
CP1	Land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier:  49 – Caravan Park	0.7065	\$1,195	6%

**Bed and Breakfasts**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
BB1	Land to which Council has assigned the Land Use Code Identifier:  9 – Bed and Breakfast	0.5046	\$854	6%

**Rural Agricultural**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
RA1	<p>Land valued by the Department of Environment and Resource Management (DERM) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and having the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts 95 – Reservoir, Dam, Bores</p>	0.4037	\$922	6%

**Poultry Farms**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
PF1	Land to which Council has assigned the Land Use Code Identifier:  87 – Poultry  and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.	1.0698	\$2,561	No cap
PF2	Land to which Council has assigned the Land Use Code Identifier:  87 – Poultry  and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.	0.8074	\$922	No cap

**Light Commercial**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
LC1	Land to which Council has assigned the Land Use Code Identifiers:  07 – Guest House/Private Hotel 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops (lettable area less than 3,000 square metres) 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 24 – Sales Area Outdoors (dealers, boats, cars, etc) 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care)(private) 28 – Warehouse and Bulk Stores 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 58 – Educational Including Kindergarten 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre	0.6056	\$922	25%

**Marina**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
MA1	Land to which Council has assigned the Land Use Code Identifier:  20 – Marina	0.8074	\$922	10%

**Drive Through Restaurants**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
DTR1	Land to which Council has assigned the Land Use Code Identifier:  17a – Drive Through Restaurants	0.8881	\$1,708	40%

**Motels**

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category M3 to Category M55	Land to which Council has assigned the Land Use Code Identifier:  43 – Motels  and:			
M3	where the number of rooms is equal to or less than 3	0.6056	\$720	No cap
M4	where the number of rooms is equal to 4	0.6056	\$960	No cap
M5	where the number of rooms is equal to 5	0.6056	\$1,200	No cap
M6	where the number of rooms is equal to 6	0.6056	\$1,440	No cap
M7	where the number of rooms is equal to 7	0.6056	\$1,680	No cap
M8	where the number of rooms is equal to 8	0.6056	\$1,920	No cap
M9	where the number of rooms is equal to 9	0.6056	\$2,160	No cap
M10	where the number of rooms is equal to 10	0.6056	\$2,400	No cap
M11	where the number of rooms is equal to 11	0.6056	\$2,640	No cap
M12	where the number of rooms is equal to 12	0.6056	\$2,880	No cap
M13	where the number of rooms is equal to 13	0.6056	\$3,120	No cap
M14	where the number of rooms is equal to 14	0.6056	\$3,360	No cap
M15	where the number of rooms is equal to 15	0.6056	\$3,600	No cap
M16	where the number of rooms is equal to 16	0.6056	\$3,840	No cap
M17	where the number of rooms is equal to 17	0.6056	\$4,080	No cap
M18	where the number of rooms is equal to 18	0.6056	\$4,320	No cap
M19	where the number of rooms is equal to 19	0.6056	\$4,560	No cap
M20	where the number of rooms is equal to 20	0.6056	\$4,800	No cap
M21	where the number of rooms is equal to 21	0.6056	\$5,040	No cap
M22	where the number of rooms is equal to 22	0.6056	\$5,280	No cap
M23	where the number of rooms is equal to 23	0.6056	\$5,520	No cap
M24	where the number of rooms is equal to 24	0.6056	\$5,760	No cap
M25	where the number of rooms is equal to 25	0.6056	\$6,000	No cap
M26	where the number of rooms is equal to 26	0.6056	\$6,240	No cap
M27	where the number of rooms is equal to 27	0.6056	\$6,480	No cap
M28	where the number of rooms is equal to 28	0.6056	\$6,720	No cap
M29	where the number of rooms is equal to 29	0.6056	\$6,960	No cap
M30	where the number of rooms is equal to 30	0.6056	\$7,200	No cap
M31	where the number of rooms is equal to 31	0.6056	\$7,440	No cap
M32	where the number of rooms is equal to 32	0.6056	\$7,680	No cap
M33	where the number of rooms is equal to 33	0.6056	\$7,920	No cap
M34	where the number of rooms is equal to 34	0.6056	\$8,160	No cap
M35	where the number of rooms is equal to 35	0.6056	\$8,400	No cap
M36	where the number of rooms is equal to 36	0.6056	\$8,640	No cap
M37	where the number of rooms is equal to 37	0.6056	\$8,880	No cap
M38	where the number of rooms is equal to 38	0.6056	\$9,120	No cap

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
M39	where the number of rooms is equal to 39	0.6056	\$9,360	No cap
M40	where the number of rooms is equal to 40	0.6056	\$9,600	No cap
M41	where the number of rooms is equal to 41	0.6056	\$9,840	No cap
M42	where the number of rooms is equal to 42	0.6056	\$10,080	No cap
M43	where the number of rooms is equal to 43	0.6056	\$10,320	No cap
M44	where the number of rooms is equal to 44	0.6056	\$10,560	No cap
M45	where the number of rooms is equal to 45	0.6056	\$10,800	No cap
M46	where the number of rooms is equal to 46	0.6056	\$11,040	No cap
M47	where the number of rooms is equal to 47	0.6056	\$11,280	No cap
M48	where the number of rooms is equal to 48	0.6056	\$11,520	No cap
M49	where the number of rooms is equal to 49	0.6056	\$11,760	No cap
M50	where the number of rooms is equal to 50	0.6056	\$12,000	No cap
M51	where the number of rooms is equal to 51	0.6056	\$12,240	No cap
M52	where the number of rooms is equal to 52	0.6056	\$12,480	No cap
M53	where the number of rooms is equal to 53	0.6056	\$12,720	No cap
M54	where the number of rooms is equal to 54	0.6056	\$12,960	No cap
M55	where the number of rooms is equal to or greater than 55	0.6056	\$13,200	No cap

#### Hotels and Licensed Clubs

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
HLC1	Land to which Council has assigned the Land Use Code Identifier: 42 – Hotel/Tavern	0.9083	\$6,209	20%
HLC2	Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has greater than 265 gaming machines.	0.8074	\$7,761	No cap
HLC3	Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.	0.6056	\$6,209	20%
HLC4	Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has equal to or less than 100 gaming machines.	0.5450	\$854	15%

#### Telco/Transformer Sites

Category	Criteria	Rate in the Dollar	Minimum General Rate	Capped Percentage
T1	Land to which Council has assigned the Land Use Code Identifier: 91 – Telco/Transformer Sites	1.0900	\$1,708	No cap

**Service Stations**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
SS1	Land to which Council has assigned the Land Use Code Identifier:  30 – Service Station; and  (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.	1.2111	\$78,000	40%
SS2	Land to which Council has assigned the Land Use Code Identifier:  30 – Service Station;  and the property is not identified in SS1.	0.8074	\$1,708	30%

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

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
S1 Major Regional	Land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 50,000 square metres.	1.4735	\$842,000	130%
S2 Regional	Land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.	1.3120	\$754,000	130%
S3 Sub Regional A	Land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.	1.2111	\$156,000	40%
S4 Sub Regional B	Land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.	1.1102	\$78,000	40%

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
S5 Local	Land to which Council has assigned the Land Use Code Identifier:  16 – Drive-in Shopping Centre/Group of Shops;  and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.	1.0093	\$7,000	25%
S6 Mega Store Retailer	Land to which Council has assigned the Land Use Code Identifier:  16s – Mega Store Retailer (single retailer with total floor area equal to or greater than 10,000 square metres)	1.1102	\$78,000	40%

**Heavy Commercial**

<b>Category</b>	<b>Criteria</b>	<b>Rate in the Dollar</b>	<b>Minimum General Rate</b>	<b>Capped Percentage</b>
HC1 Heavy Commercial 1	Land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir)  and: The rateable value of the land is greater than \$15,000,000.	1.2111	\$5,174	No cap
HC2 Heavy Commercial 2	Land to which Council has assigned the Land Use Code Identifier:  31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir)  and: The property is not identified in HC1.	1.0093	\$1,366	60%
HC3 Extractive Industries	Land to which Council has assigned the Land Use Code Identifier:  40 – Extractive	1.4130	\$6,830	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land to which Council has assigned the Land Use Code Identifier:  35 – General Industry	1.0093	\$4,017	30%
HC5 Large Commercial / Industrial	Land to which Council has assigned the Land Use Code Identifier:  36a – Large Industry  and: The building/s have a gross floor area greater than 10,000 square metres.	0.8074	\$4,139	30%

**Levy of Pro rata General Rates**

In calculating a pro rata charge due to a change of differential rating category the relevant period will commence from the first day of the rating period in which the change to land use occurred.

## 1.2 LIMITATION OF INCREASE IN RATES LEVIED

For the financial year 2011/12, the Council will limit any increase in differential general rates in specified differential rating categories to the amount of differential general rates levied in financial year 2010/11, increased by the percentage cap shown for the category in the tables above (Capped Percentage). Except that no limitation will apply to rateable land that has had a change in valuation (other than the revaluation of the entire local government area) or a change in land area during financial year 2010/11 or to land for which a discounted valuation under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* has ceased.

1.2.1 Pursuant to the Regulation, section 50, the Council will limit the increase in rates levied on all rateable land in its local government area except:

- a) Rateable land which, at midnight on 30 June 2011, had a rateable value which was required to be discounted under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010*;
- b) Rateable land in differential general rating categories F2 to F64;
- c) Rateable land in differential general rating categories PF1 and PF2;
- d) Rateable land in differential general rating categories M3 to M55;
- e) Rateable land in differential general rating category HLC2;
- f) Rateable land in differential general rating category T1; and
- g) Rateable land in differential general rating categories HC1 and HC3.

1.2.2 Subject to 1.2.1, where differential general rates were levied on land in the 2010/11 financial year, the differential general rate levied in the 2011/12 financial year will be limited to the amount levied in the previous financial year increased for each class of land as described below.

1.2.3 The classes of land to which section 50 of the Regulation is applied, and the limits on amount to be applied in 2011/12 are:

### Class (1):

Land on which differential general rates were levied for the whole of the 2010/11 financial year and for which the rateable value did not change during that year.

The increase in differential general rate for land in this class will be limited to the Capped Percentage of the differential general rate levied in the previous financial year. To avoid doubt, "differential general rate levied" includes a minimum general rate.

### Class (2):

Land to which section 50(2)(b) of the Regulation applies, and for which the rateable value did not change during the previous financial year.

The increase in differential general rate for land in this class will be limited to the Capped Percentage of the "corresponding annual amount" calculated under section 50(3) of the Regulation.

### Class (3):

Land on which differential general rates were levied in the 2010/11 financial year, not within classes (1) or (2), and for which:

- the rateable value of the land increased or decreased during the 2010/11 financial year (otherwise than pursuant to an annual valuation, including any objection or appeal in relation to an annual valuation); or
- discounting of the rateable value of the land under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* ceased during the financial year.

The limit in the increase in differential general rate for land in this class will be calculated by:

- calculating the differential general rate which would have been payable for the whole of the 2010/11 financial year if the rateable value of the land as at midnight on 30 June 2011 had been its rateable value for the whole of that year; and
- increasing that calculated amount by the capped percentage.



The amount so determined is, in money terms, the capped differential general rate amount for 2011/12.

Formally, for the purpose of section 50 of the Regulation, the stated percentage increase is the difference between the capped differential general rate amount and the amount of differential general rates actually levied in the 2010/11 financial year, expressed as a percentage of the 2010/11 levy.

Capping percentages where they apply to a rating category are listed in the tables above.

**Land acquisition by Council and/or a State Government entity where that property was subject to rate capping:**

Where during the course of the financial year, the Council or a State Government entity acquires (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment (the original parcel less that part acquired), the limitation on increase in differential general rates will continue to apply to the new rateable assessment.

**1.3 RIGHT OF OBJECTION**

Sections 23 and 24 of the Regulation allow a land owner to object to the rating category applied to rateable land. 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 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 (in accordance, where relevant, with the Environmental Protection (Waste Management) Regulation 2000), having regard to the nature of activities and the volumes of waste generated on and from the premises.

In accordance with section 94(1)(b)(ii) of the Act, the Council makes and levies utility charges for supplying waste management services for the 2011/12 financial year as follows:

**1.4.1 Residential Properties**

SERVICE LEVEL	CHARGE
<b>1. Domestic Properties</b>	
120L refuse / 240L recycling	\$219.00
240L refuse / 240L recycling	\$237.00
120L refuse – Additional bin	\$219.00
240L refuse – Additional bin	\$237.00
240L recycling – Additional bin	\$53.00

SERVICE LEVEL	CHARGE
<b>2. Multi Residential</b>	
240L refuse / 240L recycling - Shared between 2 dwellings	\$219.00
240L refuse / 240L recycling	\$237.00
120L/240L refuse / 240L recycle – On property manual bin collection	\$249.00
240L recycling – Additional (full service)	\$53.00
120L/240L refuse – Common property	\$237.00
<b>3. Multi Residential – Transitional charges for services in place as at 30 June 2008</b>	
240L refuse / 240L recycling – Redcliffe shared (below threshold)	\$213.00
<b>4. Multi Residential – Transitional charges for services in place as at 30 June 2011</b>	
240L refuse / 240L recycling	\$142.00
<b>5. Multi Residential - Bulk bins</b>	
1m <sup>3</sup> Bulk Bin	\$1,000.00
1,100L Plastic Rear Lift Bin	\$1,270.00
3m <sup>3</sup> Bulk Bin	\$3,000.00
4m <sup>3</sup> Bulk Bin	\$4,000.00
<p>** Properties sharing a bulk bin service will be entitled to the use of bulk bins up to the capacity of 120 litres (0.120 M<sup>3</sup>) for waste and 60 litres (0.060 M<sup>3</sup>) for recycling services for each residential unit sharing the bins.  <b>Example:</b> 20 units each paying for a minimum service of \$219 would be entitled to bulk bins (as defined in the schedule above) to the capacity of 2.4M<sup>3</sup> (20 units x 0.120 M<sup>3</sup>).</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$219), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service.  <b>Example:</b> A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M<sup>3</sup>. As this capacity is above their entitlement under the minimum capacity (2.4M<sup>3</sup> - 20 units x 0.120 M<sup>3</sup>) the additional cost of providing an additional 1.8M<sup>3</sup> (2 x 1,100L bins @ \$1,270/bin) is shared equally amongst each of the unit holders and will be \$127 (\$2,540 / 20 units).</p>	
<b>6. Additional Waste Management Charges</b>	
Nightsoil service	\$616.00

Notes:

1. The ratepayer may request to downsize the 240L recycling bin to 120L however the 240L charge will remain.
2. 'Full Service' is the provision of one refuse and one recycle bin to a single residence in a multi residential facility.
3. The 'threshold' for 2011/12 is 90% available bin capacity per single residence in a multi residential capacity.

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

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

### 1.4.2 Commercial / Industrial Properties

The Queensland State Government, under the *Waste Reduction and Recycling Bill 2010*, has proposed the introduction of a waste disposal levy payable on the waste produced by commercial properties (Commercial Waste Levy). The proposed Commercial Waste Levy will apply to waste collected by the Council from commercial properties via a kerbside collection.

The legislation enabling the Commercial Waste Levy is yet to be passed by Parliament; however the State Government has indicated a proposed commencement date for the Commercial Waste Levy of 1 December 2011. To allow for the proposed introduction of the Commercial Waste Levy and the recovery of the additional cost to Council associated with it, three groups of commercial waste charges will be adopted for the 2011/12 financial year:

1. Table A outlines the charges which will be levied for the applicable waste service for the 2011/12 financial year for the period 1 July 2011 to 31 December 2011.
2. Table B outlines the charges which will be levied for the applicable waste service for the 2011/12 financial year for the period 1 January 2012 to 30 June 2012 where the Commercial Waste Levy **does not** commence prior to 31 December 2011.
3. Table C outlines the charges which will be levied for the applicable waste service for the 2011/12 financial year for the period 1 January 2012 to 30 June 2012 where the Commercial Waste Levy **does** commence prior to 31 December 2011.

In accordance with section 94(1)(b)(ii) of the Act, the Council makes and levies utility charges for supplying waste management services for the 2011/12 financial year as follows:

<b>Table A - Commercial / industrial waste management utility charges for the period 1 July 2011 to 31 December 2011.</b>	
<b>SERVICE LEVEL</b>	<b>CHARGE</b>
240L refuse / 240L recycling	\$124.50
240L refuse – Additional bin	\$124.50
240L recycling – Additional bin	\$26.50
1m <sup>3</sup> Bulk Bin	\$500.00
1,100L Plastic Rear Lift Bin	\$635.00
3m <sup>3</sup> Bulk Bin	\$1,500.00
4m <sup>3</sup> Bulk Bin	\$2,000.00

<b>Table B - Commercial / industrial waste management utility charges for the period 1 January 2012 to 30 June 2012 if the Commercial Waste Levy <u>does not</u> commence prior to 31 December 2011.</b>	
<b>SERVICE LEVEL</b>	<b>CHARGE</b>
240L refuse / 240L recycling	\$124.50
240L refuse – Additional bin	\$124.50
240L recycling – Additional bin	\$26.50
1m <sup>3</sup> Bulk Bin	\$500.00
1,100L Plastic Rear Lift Bin	\$635.00
3m <sup>3</sup> Bulk Bin	\$1,500.00
4m <sup>3</sup> Bulk Bin	\$2,000.00

**Table C - Commercial / industrial waste management utility charges for the period 1 January 2012 to 30 June 2012 if the Commercial Waste Levy does commence prior to 31 December 2011.**

SERVICE LEVEL	CHARGE
240L refuse / 240L recycling	\$145.50
240L refuse – Additional bin	\$145.50
240L recycling – Additional bin	\$26.50
1m <sup>3</sup> Bulk Bin	\$592.00
1,100L Plastic Rear Lift Bin	\$727.00
3m <sup>3</sup> Bulk Bin	\$1,776.00
4m <sup>3</sup> Bulk Bin	\$2,368.00

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

### 1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the Act, the Council makes and levies special charges for the 2011/12 financial year as follows:

#### 1.5.1 Rural Fire Brigade Special Charge

The Council makes and levies a special charge to be known as the Rural Fire Brigade Special Charge on all rateable land within the Moreton Bay Regional Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below, except land that is levied the State Government Urban Fire Levy.

The overall plan for the supply of the rural fire service is:

- a) The rateable land to which the special charge applies is all rateable land within the Moreton Bay Regional Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below, except land that is levied the State Government Urban Fire Levy:
  - 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 for the purpose of assisting the brigades meet their budgets and to assist the brigades upgrade equipment and maintain a rural fire service.

- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$253,125.
- d) The provision of a Rural Fire Service is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the special charge applies will specially benefit to the same extent from the purchase and maintenance of equipment by the Rural Fire Brigade 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 made will be \$25.00 per annum.

### 1.5.2 Rural Recycling and Waste Management Special Charge

The Council makes and levies a special charge to be known as the Rural Recycling and Waste Management Special Charge on rateable land that is used, at least partially, for residential purposes and which is occupied land not being liable for a waste management utility charge for recycling and waste disposal. The purpose of this charge is to assist in meeting the costs associated with the availability 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 occupied land not being liable for a waste management utility charge for recycling and waste disposal.
- 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 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 2011/12 financial year is \$404,888.
- d) The provision of recycling and waste management facilities is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion all land to which the special charge applies will specially benefit to the same extent from the provision of current and future recycling and waste disposal facilities.

The amount of the special charge made will be \$107.00 per annum.

### 1.5.3 Commercial Waste Management Special Charge

The Council makes and levies a special charge to be known as the Commercial Waste Management Special Charge on rateable land that is used for commercial purposes and which is occupied land not being liable for a waste management utility charge for waste disposal. The purpose of this charge is to assist in meeting the costs associated with the availability 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 occupied land not being liable for a waste management utility charge for waste disposal.
- 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 2011/12 financial year is \$279,912.
- d) The provision of waste management facilities is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion all land to which the special charge applies will specially benefit to the same extent from the provision of current and future waste disposal facilities.

The amount of the special charge made will be \$107.00 per annum.

#### 1.5.4 Environmentally Relevant Activities Special Charge

The Council makes and levies a special charge to be known as the Environmentally Relevant Activities Special Charge on each parcel of rateable land developed or used for prescribed environmentally relevant activities, for the purpose of funding the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for prescribed environmentally relevant activities.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land which is developed or used for prescribed environmentally relevant activities, for which Council is devolved responsibility to enforce and administer pursuant to the *Environmental Protection Act 1994* namely:
- Lot 825 SP 163324 Parish Redcliffe
  - Lot 775 SL 8776 Parish Redcliffe
  - Lot 790 SL 10825 Parish Redcliffe
  - Lot 860 SL 10270 Parish Redcliffe
  - Lot 4 CP 867910 Parish Redcliffe
  - Lot 5 CP 867910 Parish Redcliffe
  - Lot 13 CP 867910 Parish Redcliffe
  - Lot 10 SL 12506 Parish Redcliffe
  - Lot 3 SP 159031 Parish Redcliffe
  - Lot 754 SL 9303 Parish Redcliffe
  - Lot 1 CP 867909 Parish Redcliffe
  - Lot 13 CP 913022 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for prescribed environmentally relevant activities, by authorised persons in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of premises used for prescribed environmentally relevant activities.
- c) the estimated cost of implementing the overall plan in the 2011/12 financial year is \$10,868.
- d) The program is intended to facilitate the quarterly inspection of every premises used for prescribed environmentally relevant activities during the year ending 30 June 2012, and the time for implementing the overall plan is accordingly one year. However, the provision by Council of this program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Environmentally Relevant Activities Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- a) is considered to be necessary due to the particular legal, health and amenity issues raised by premises used for prescribed environmentally relevant activities;
- b) relates only to the lands proposed to be rated; and
- c) would not need to be conducted if the carrying out of prescribed environmentally relevant activities on those lands did not exist.

The amount of the special charge made will be \$988.00 per annum.

Where a single entity carries on a prescribed environmentally relevant activity on more than one parcel of land, the special charge will be levied on only one parcel of land.

### 1.5.5 Dangerous Goods Storage Inspection Program Special Charge

The Council makes and levies a special charge to be known as the Dangerous Goods Storage Inspection Program Special Charge on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for the storage of flammable and combustible liquids.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the storage of flammable and combustible liquids. This includes all premises used for storage of flammable and combustible liquids that are required to be regulated by Council pursuant to the *Dangerous Goods Safety Management Act 2001* and/or *Dangerous Goods Safety Management Regulation 2001*, namely: -
  - Lot 687 SL 6632 Parish Redcliffe
  - Lot 111 CP 909626 Parish Redcliffe
  - Lot 7 CP 867910 Parish Redcliffe
  - Lot 14 CP 867910 Parish Redcliffe
  - Lot 801 SP 138531 Parish Redcliffe
  - Lot 732 SL 9228 Parish Redcliffe
  - Lot 854 SL 10242 Parish Redcliffe
  - Lot 101 RP 826197 Parish Redcliffe
  - Lot 754 SL 9303 Parish Redcliffe
  - Lot 114 SP 124404 Parish Redcliffe
  - Lot 1 SP 231518 Parish Redcliffe
  - Lot 18 CP 913023 Parish Redcliffe
  - Lot 7 CP 913022 Parish Redcliffe
  - Lot 5 CP 913021 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for storage of flammable and combustible liquids, by authorised persons in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of premises used for the storage of flammable and combustible liquids.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$12,844.
- d) The program is intended to facilitate the quarterly inspection of every premises used for the storage of flammable and combustible liquids during the year ending 30 June 2012, and the time for implementing the overall plan is accordingly one year. However, the provision by Council of this program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Dangerous Goods Storage Inspection Program Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- a) is considered to be necessary due to the particular legal, health and amenity issues raised by premises used for storage of flammable and combustible liquids;
- b) relates only to the lands proposed to be rated; and
- c) would not need to be conducted if the storage of flammable and combustible liquids activities on those lands did not exist.

The amount of the special charge made will be \$988.00 per annum.

Where a single entity develops or uses land for the storage of flammable and combustible liquids on more than one parcel of land, the special charge will be levied on only one parcel of land.

### 1.5.6 Environment Monitoring Special Charge

The Council makes and levies a special charge to be known as the Environment Monitoring Special Charge on the rateable land described below to fund the development and implementation of Council's Environmental Monitoring Program for hazardous industries being conducted in the Narangba Industrial Estate.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry; namely:
  - Lot 825 SP 163324 Parish Redcliffe
  - Lot 775 SL 8776 Parish Redcliffe
  - Lot 790 SL 10825 Parish Redcliffe
  - Lot 879 SL 10825 Parish Redcliffe
  - Lot 742 SL 8176 Parish Redcliffe
  - Lot 687 SL 6632 Parish Redcliffe
  - Lot 860 SL 10270 Parish Redcliffe
  - Lot 111 CP 909626 Parish Redcliffe
  - Lot 741 CP 909626 Parish Redcliffe
  - Lot 4 CP 867910 Parish Redcliffe
  - Lot 5 CP 867910 Parish Redcliffe
  - Lot 6 CP 867910 Parish Redcliffe
  - Lot 7 CP 867910 Parish Redcliffe
  - Lot 9 CP 867910 Parish Redcliffe
  - Lot 67 CP 867910 Parish Redcliffe
  - Lot 10 CP 867910 Parish Redcliffe
  - Lot 11 SP 143709 Parish Redcliffe
  - Lot 13 CP 867910 Parish Redcliffe
  - Lot 69 CP 867910 Parish Redcliffe
  - Lot 14 CP 867910 Parish Redcliffe
  - Lot 101 CP 895174 Parish Redcliffe
  - Lot 10 SL 12506 Parish Redcliffe
  - Lot 3 SP 159031 Parish Redcliffe
  - Lot 2 SP 159031 Parish Redcliffe
  - Lot 1 SP 147528 Parish Redcliffe
  - Lot 1 SP 159031 Parish Redcliffe
  - Lot 801 SP 138531 Parish Redcliffe
  - Lot 836 SL 810296 Parish Redcliffe
  - Lot 854 SL 10242 Parish Redcliffe
  - Lot 856 SL 10242 Parish Redcliffe
  - Lot 101 RP 826197 Parish Redcliffe
  - Lot 878 SL 10820 Parish Redcliffe
  - Lot 754 SL 9303 Parish Redcliffe
  - Lot 4 SP 159031 Parish Redcliffe
  - Lot 1001 SL 12436 Parish Redcliffe
  - Lot 114 SP 124404 Parish Redcliffe



- Lot 112 CP 867909 Parish Redcliffe
  - Lot 110 CP 867909 Parish Redcliffe
  - Lot 108 CP 867910 Parish Redcliffe
  - Lot 109 CP 867909 Parish Redcliffe
  - Lot 1 CP 867909 Parish Redcliffe
  - Lot 18 CP 913023 Parish Redcliffe
  - Lot 17 CP 913023 Parish Redcliffe
  - Lot 13 CP 913022 Parish Redcliffe
  - Lot 7 CP 913022 Parish Redcliffe
  - Lot 14 CP 913022 Parish Redcliffe
  - Lot 5 CP 913021 Parish Redcliffe
  - Lot 2 CP 913021 Parish Redcliffe
  - Lot 6 SP 205813 Parish Redcliffe
  - Lot 1 SP 178535 Parish Redcliffe
  - Lot 1 SP 231518 Parish Redcliffe
  - Lot 732 SP 241692 Parish Redcliffe
  - Lot 903 SP 236544 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is the ongoing development and implementation of Council's environmental monitoring program for hazardous industries being conducted upon the Narangba Industrial Estate, including:
- (i) Development of a Stormwater Management Plan for the designated area, including:
    - Water sampling and monitoring of stormwater collection points within the Estate, including Saltwater Creek.
    - Water sampling and monitoring of groundwater monitoring points within the Estate.
    - Assisting the Environmental Protection Agency with water sampling and monitoring.
    - Regular monitoring of stormwater systems within each property of the Estate to ensure compliance with the *Environmental Protection Act 1994* and associated legislation, particularly the Environmental Protection (Water) Policy 1997.
  - (ii) Development of an Air Monitoring Program for the designated area, including:
    - Odour monitoring to ensure compliance of each site in the Estate with relevant development approvals/licences.
    - Dust monitoring of all sites to ensure nuisances to local residents are not created.
    - Joint monitoring program of all air emissions with officers from other authorities (e.g. Environmental Protection Authority) to ensure compliance with development approvals.
  - (iii) Monitoring of noise emissions from activities within the Estate.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$22,618.
- d) The time for implementing the overall plan is one year ending on 30 June 2012 however, the provision by Council of the program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Environment Monitoring Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the Environmental Monitoring Program because the program:

- a) addresses the particular legal, health and amenity issues raised by the use of the rateable lands for hazardous industries;
- b) is considered to be an appropriate mechanism to assist in avoiding hazardous industry disasters;

- c) relates only to the lands proposed to be rated; and
- d) would not need to be developed and implemented if the carrying out of hazardous industries being conducted on those lands did not exist.

The amount of the special charge made will be \$526.00 per annum.

Where a single entity operates a hazardous industry in the Narangba Industrial Estate on more than one parcel of land, the special charge will be levied on only one parcel of land.

### 1.5.7 Emergency Management Special Charge

The Council makes and levies a special charge to be known as the Emergency Management Special Charge on the rateable land described below to fund the development and implementation of Council's Emergency Management Program for hazardous industries being conducted in the Narangba Industrial Estate.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry, namely:
  - Lot 825 SP 163324 Parish Redcliffe
  - Lot 775 SL 8776 Parish Redcliffe
  - Lot 790 SL 10825 Parish Redcliffe
  - Lot 879 SL 10825 Parish Redcliffe
  - Lot 742 SL 8176 Parish Redcliffe
  - Lot 687 SL 6632 Parish Redcliffe
  - Lot 860 SL 10270 Parish Redcliffe
  - Lot 111 CP 909626 Parish Redcliffe
  - Lot 741 CP 909626 Parish Redcliffe
  - Lot 4 CP 867910 Parish Redcliffe
  - Lot 5 CP 867910 Parish Redcliffe
  - Lot 6 CP 867910 Parish Redcliffe
  - Lot 7 CP 867910 Parish Redcliffe
  - Lot 9 CP 867910 Parish Redcliffe
  - Lot 67 CP 867910 Parish Redcliffe
  - Lot 10 CP 867910 Parish Redcliffe
  - Lot 11 SP 143709 Parish Redcliffe
  - Lot 13 CP 867910 Parish Redcliffe
  - Lot 69 CP 867910 Parish Redcliffe
  - Lot 14 CP 867910 Parish Redcliffe
  - Lot 101 CP 895174 Parish Redcliffe
  - Lot 10 SL 12506 Parish Redcliffe
  - Lot 3 SP 159031 Parish Redcliffe
  - Lot 2 SP 159031 Parish Redcliffe
  - Lot 1 SP 147528 Parish Redcliffe
  - Lot 1 SP 159031 Parish Redcliffe
  - Lot 801 SP 138531 Parish Redcliffe
  - Lot 836 SL 810296 Parish Redcliffe
  - Lot 854 SL 10242 Parish Redcliffe
  - Lot 856 SL 10242 Parish Redcliffe
  - Lot 101 RP 826197 Parish Redcliffe
  - Lot 878 SL 10820 Parish Redcliffe
  - Lot 754 SL 9303 Parish Redcliffe
  - Lot 4 SP 159031 Parish Redcliffe
  - Lot 1001 SL 12436 Parish Redcliffe
  - Lot 114 SP 124404 Parish Redcliffe
  - Lot 112 CP 867909 Parish Redcliffe
  - Lot 110 CP 867909 Parish Redcliffe
  - Lot 108 CP 867910 Parish Redcliffe
  - Lot 109 CP 867909 Parish Redcliffe
  - Lot 1 CP 867909 Parish Redcliffe
  - Lot 18 CP 913023 Parish Redcliffe
  - Lot 17 CP 913023 Parish Redcliffe

- Lot 13 CP 913022 Parish Redcliffe
  - Lot 7 CP 913022 Parish Redcliffe
  - Lot 14 CP 913022 Parish Redcliffe
  - Lot 5 CP 913021 Parish Redcliffe
  - Lot 2 CP 913021 Parish Redcliffe
  - Lot 6 SP 205813 Parish Redcliffe
  - Lot 1 SP 178535 Parish Redcliffe
  - Lot 1 SP 231518 Parish Redcliffe
  - Lot 732 SP 241692 Parish Redcliffe
  - Lot 903 SP 236544 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is the ongoing development and implementation of Council's Emergency Management Program for hazardous industries being conducted upon the Narangba Industrial Estate (which program is required as a consequence of Council's commitments as contained in the "Narangba Industrial Estate Multi-Agency Fire and Firewater Minimisation Inspection Program Report"), including:
- i) Assisting the State Government in the development and implementation of an Emergency Management Plan for the whole of the Estate.
    - This will involve liaising with relevant Government departments to discuss the critical areas of the Estate to be covered by the Emergency Management Plan. The Estate-wide Emergency Management Plan will also be required to be monitored and reviewed by Council officers as activities within the Estate change over time.
  - ii) Assisting each business in preparing an Emergency Management Plan and assist in auditing that plan on a regular basis.
    - Council's involvement in this process will be to ensure that each premises has developed an Emergency Management Plan relevant to their level of risk, and to ensure that all measures detailed in the document are being complied with, when implemented and monitored on an on-going period.
  - iii) Assisting the State Government in the planning, implementation and monitoring of emergency management infrastructure for the designated high-risk area of the Narangba Industrial Estate.
    - The development of the emergency infrastructure is being co-ordinated by the State Government. Council has been designated as a member of the working group involved in the planning, design and implementation of this infrastructure. Attendance at meetings, on-site discussions and various office-based activities are part of this process. When implemented, Council will monitor the infrastructure to ensure that in the event of an emergency, that the system will cope. Sampling of water and soil from the containment areas will also occur on a frequent basis to ensure that if there is a release, no contamination will be released to the environment.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$22,360.
- d) The time for implementing the overall plan is one year ending on 30 June 2012 however, the provision by Council of the program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Environment Management Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the Emergency Management Program, because the program:

- a) addresses the particular legal, health and amenity issues raised by the use of the rateable lands for hazardous industries;
- b) is considered to be an appropriate mechanism to assist in avoiding hazardous industry disasters;
- c) relates only to the lands proposed to be rated; and
- d) would not need to be developed and implemented if the carrying out of hazardous industries being conducted on those lands did not exist.

The amount of the special charge made will be \$520.00 per annum.

Where a single entity operates a hazardous industry in the Narangba Industrial Estate on more than one parcel of land, the special charge will be levied on only one parcel of land.

### 1.5.8 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 for the purpose of 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 2011/12 financial year is \$849,140.
- d) The provision of higher maintenance levels for public facilities in North Lakes is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the charge applies will specially benefit from the provision of higher maintenance levels for public facilities in North Lakes because they 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 these property owners to the additional cost of maintaining these high quality facilities in North Lakes.

The amount of the special charge made will be as follows:

- Residential properties that are part of a community titles scheme – \$30 per annum.
- Properties included in the Major Regional Drive-in Shopping Centre differential general rating category – \$2,000 per annum.
- All other properties – \$150 per annum.

Any new properties created during the financial year will be charged a pro rata amount calculated from the date the property is created.

### 1.5.9 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 Newport Canal Maintenance Special Charge applies to properties in the suburb of Newport with canal frontage. This area includes lots in community titles schemes where the scheme land has canal frontage, and the whole of the Newport Waterways Marina complex which is on multiple titles but is a single canal-front entity in terms of land use. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for the carrying out of 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 22 year canal maintenance works program, from base year 2011/12, 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 2011 terms, is \$24,740,601 over a 22 year period from base year 2011/12.
  - d) Canal maintenance is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion of the indicatively programmed works shown in the overall plan as it presently exists is 22 years from base year 2011/12.
  
2. The 2011/12 implementation of the overall plan comprises the carrying out of the following works forming part of that overall plan which are intended or expected to be carried out in 2011/12:

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

Navigation aids	\$ 5,000
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**Maintenance of the canals other than the access channel**

Residential canals:

General	\$ 43,721
Dredging	\$ 300,000
Spoil Disposal	\$ 300,000
Beach Replenishment	\$ 350,000
Weed Removal	\$ 60,000

Marina:

General	\$ 2,000
Dredging	\$ 400,000
Spoil Disposal	\$ 400,000

<b>MAINTENANCE TOTAL:</b>	<b><u>\$1,860,721</u></b>
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3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals. To avoid doubt, it is the Council's opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, and all lots, whether dry land or submerged, from time to time comprising the Newport Waterways Marina which is a single canal-front entity in terms of land use, regardless of its internal titling arrangements or boundaries.
  
4. The Benefitted Area Map marked "Plan A" identifies the lands to be levied with the special charge for the 2011/12 financial year. The lands to be levied also includes any canal allotment or canal allotment (residential unit) (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment or canal allotment (residential unit) is outside the area delineated on "Plan A".
  
5. **"canal allotment"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - b) is used, or has been created to be used, for an end user purpose; and

- c) has a valuation which values it individually and separately from any other land; and
  - d) is not contained within that part of the identified area shaded blue on "Plan A" (which area is described as "**subdivision 1**").
6. "**canal allotment (residential unit)**" means a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997*, (a "BCCM lot"), whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- a) the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - b) is used, or has been created to be used, for an end user purpose; and
  - c) has a valuation which values it individually and separately from any other land; and
  - d) is not contained within that part of the identified area shaded blue on "Plan A" (which area is described as "subdivision 1").
7. "**balance allotment**" means any land within the identified area which is not:
- a) a canal allotment; or
  - b) a canal allotment (residential unit); or
  - c) common property under the *Body Corporate and Community Management Act 1997*; or
  - d) within subdivision 1.

At 28 June 2011, the balance allotments are the lands contained in Rate Assessments Nos. 625573, 621820 and 622231.

8. To avoid doubt, land which is covered by a valuation which includes both newly subdivided allotments (which would be canal allotments if separately valued) and a balance unsubdivided area is a balance allotment.
9. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
10. The amount of the special charge made shall vary as follows:
  - Special charge amount No. 1 \$106,478
  - Special charge amount No. 2 \$1,020.00 per canal allotment
  - Special charge amount No. 2U \$510.00 per canal allotment (residential unit)
  - Special charge amount No. 3 \$25,375 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year<sup>1</sup>.
  - Special charge amount No. 4 \$28,502 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year<sup>1</sup>
  - Special charge amount No. 5 \$2,573 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year<sup>1</sup>

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<sup>1</sup> The intent of this formula, applicable to each of special charge amount No's 3,4 and 5, is to recognise a reduction in special charge amount No's 3, 4 or 5 during the rating year where the reduction occurs because part of the balance allotment has been subdivided to create canal allotments or canal allotments (residential unit), (to which special charge No. 2 and No.2U will apply), but to deny any reduction, despite reduced land area, where or to the extent that subdivision creates allotments other than canal allotments (to which special charge No. 2 does not apply). See worked examples following

11. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
12. Special charge amount No. 2 must be levied on each canal allotment (including canal allotments coming into existence after the date of this resolution which must be levied on a pro rata time basis).
13. Special charge amount No.2U must be levied on each canal allotment (residential unit), (including canal allotments (residential unit) coming into existence after the date of this resolution which must be levied on a pro rata time basis).
14. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on "Plan A" and identified as Subdivision 3. Where the land on which Special charge No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
15. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on "Plan A" and identified as Subdivision 4. Where the land on which Special charge No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
16. Special charge amount No. 5 must be levied on balance allotments within the area shaded pink on "Plan A" and identified as Subdivision 5. Where the land on which Special charge No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

**(Examples of application of the formula for Special charge No. 3, 4 and 5)**

*Example 1(2):*

If no canal lots are created during the rating year, "NCL" will be zero for the whole of the year, and the special charge will be levied in the amount of \$25,375, in the case of special charge amount No. 3 and there will be no refund or readjustment of that amount during the rating year, even if part of a balance allotment is subdivided to create non-canal lots, and no longer forms part of a balance allotment.

To the extent that Chapter 2 Part 9 Division 2 of the *Local Government (Finance, Plans and Reporting) Regulation 2010* technically applies in the event of such a subdivision, the fact that there is no change in the special charge amount means that the pro rata refund on the original balance allotments for the period 1 November 2011 to 30 June 2012 is equal to the pro rata adjusted levy on the new balance allotments for that same period, despite the changed property descriptions and/or changed rates assessments, and despite the reduction in land area, so there is no net refund or net additional levy.

*Example 2(2):*

If a balance allotment is subdivided and 50 canal lots are created (with or without non-canal lots, roads, parks etc) with effect on 1 November 2011, the adjusted annual special charge liability for the remaining land, that is, the land which comprises balance allotments from 1 November 2011, will be, in the case of special charge amount No. 3,  $\$25,375 - (50 \times \$87) = \$21,025$ .

Under Chapter 2 Part 9 Division 2 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, the Council will be required to make a pro rata refund of, in the case of special charge amount No. 3,  $8/12 \times 25,375 = \$16,916.66$ , but will be entitled to make a pro rata adjusted levy of  $8/12 \times \$21,025 = \$14,016.66$ . The net refund will be \$2,900. As the charge is apportioned on a pro rata area basis where there is more than one assessment for balance lots, the refund will be similarly apportioned in those circumstances, regardless of which particular assessment contained the land on which the subdivision was carried out.

**1.5.10 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 Redcliffe Aerodrome 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 the carrying out of 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 20 year operational and capital works program for Redcliffe Aerodrome, from base year 2011/12, 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 2011 terms, is \$7,690,000 over a 20 year period from base year 2011/12.
  - d) Aerodrome maintenance is an ongoing matter and it is not possible to identify an estimated time of completion, but the estimated time for completion of the indicatively programmed works shown in the overall plan as it presently exists is 20 years from base year 2011/12.
  
2. The 2011/12 implementation of the overall plan comprises the carrying out of the following works forming part of that overall plan which are intended or expected to be carried out in 2011/12:

**Aerodrome Operations**

Operations cost	\$97,000
<b>Total Operations</b>	<b>\$97,000</b>

**Aerodrome Capital**

Amenities Upgrade	\$100,000
Rehabilitation of North-Eastern Section of Levy bank	\$525,000
<b>Total Capital</b>	<b>\$625,000</b>

**AERODROME TOTAL: \$722,000**

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 B" identifies the lands to be levied with the special charge for the 2011/12 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 and services in the overall plan.

The amount of the special charge for the 2011/12 financial year is \$3.57 per square metre of rateable land.

## 1.6 CONCESSIONS

For the financial year ending 30 June 2012 the Council will exercise its power to grant a concession for rates or charges under the Regulation, Chapter 2, part 10, in the following ways:

### 1.6.1 Concession 1: Council Pensioner Rebate

- Where a person is receiving the maximum rate of pension (Maximum Rate) under Commonwealth law, or is in receipt of a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService, and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme) with respect to land located in the Moreton Bay Regional Council local government area (Qualifying Pensioner), the Council may partly rebate (rebate) the general rate and charges levied on the land in the amount equivalent to 50% of the total levy up to the Maximum Rebate per annum granted on a quarterly pro rata basis.
- A person will also be considered a Qualifying Pensioner if they are receiving the maximum rate of pension under Commonwealth law, and have entered into a long term lease or agreement with a retirement village operator for a property under a community titles scheme where the title is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately, and the Qualifying Pensioner must be responsible for the payment of rates as specified in the long term lease or agreement.
- Maximum Rate is the highest level of benefit available and confirmed by Centrelink.
- The rebate may only be granted on the basis of a written application submitted to the Council. A new application must be made whenever there is a change to the Qualifying Pensioners pension entitlements or address.
- The rebate will not be applied retrospectively to any rating period prior to the rating period in which the application for the rebate was made.
- The rebate will be granted pro rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The rebate will be granted pro rata according to the Qualifying Pensioner's proportional share of ownership of the land with the exception that pro rata will not apply where proportional ownership is confined to marriage and de facto relationships.
- Where the eligibility date is confirmed as being a date falling in a previous rating period then the rebate will be granted for the entire current rating period in which the application was made.
- Where the eligibility date is confirmed as being a date within the current rating period in which the application was made then the rebate will be granted from the first day of the next rating period.
- Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period.
- "Rating Period" means the period for which rates and charges are levied as specified on the rate notice issued by the Council.
- The Maximum Rebate is:
  - \$220, for existing remissions granted as at 30 June 2008 in the former Pine Rivers Shire Council Local Government Area.

- \$250, for existing remissions granted as at 30 June 2008 in the former Redcliffe City Council Local Government Area.
- \$200, for existing remissions granted as at 30 June 2008 in the former Caboolture Shire Council Local Government Area.
- \$200, for any new remissions granted from 1 July 2008.

### 1.6.2 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.

### 1.6.3 Concession 3: General Rate Pensioner Rebate

Where the registered owner of a property described in the schedule below was receiving a pension under Commonwealth law on 30 June 2008, and qualified for the Queensland Government Pensioner Rate Subsidy Scheme ("scheme"), with respect to that land, ("Qualifying Pensioner") the Council will rebate part of the differential general rate levied on the land equivalent to the amount specified in the schedule below:

Property Description	Rebate Applicable 2011/12	Property Description	Rebate Applicable 2011/12
L2/RP129267	\$416.42	L29/RP74921	\$45.94
L5/RP45667	\$195.86	L38/RP74921	\$45.94
L1/RP153773	\$167.44	L194/RP74999	\$45.94
L308/RP30473	\$150.43	L43/RP72477	\$45.94
L2/RP51719	\$131.50	L29/RP72477	\$45.94
L12/RP900746	\$129.54	L26/RP72477	\$45.94
L344/RP30473	\$125.35	L7/RP72477	\$45.94
L25/RP182074	\$123.39	L3/RP108544	\$45.94
L14/RP96724	\$122.65	L113/RP74999	\$45.94
L283/RP30459	\$119.83	L136/RP74999	\$45.94
L9/RP30498	\$117.52	L220/RP76568	\$45.94
L12/RP30498	\$117.51	L39/RP69894	\$45.94
L747/RP30470	\$110.16	L30/RP65735	\$45.94
L2/RP30474	\$108.69	L197/RP74999	\$45.94
L749/RP30470	\$108.68	L156/RP74999	\$45.94
L5/SP149106	\$102.19	L140/RP74999	\$45.94
L1/RP95206	\$96.47	L153/RP74999	\$45.94
L3/RP95206	\$96.10	L127/RP67192	\$45.94
L4/RP95206	\$94.32	L167/RP74999	\$45.94
L2/RP99518	\$93.60	L195/RP74999	\$45.94
L5/BUP9308	\$91.66	L289/RP76568	\$45.08
L13/RP51978	\$90.80	L44/RP72477	\$45.08
L9/BUP7409	\$90.16	L1/RP79859	\$45.08
L6/BUP7409	\$90.16	L1/RP77386	\$45.08

Property Description	Rebate Applicable 2011/12
L2/BUP7409	\$90.16
L19/BUP7409	\$90.16
L1/BUP7409	\$90.16
L16/BUP7409	\$90.16
L21/BUP7409	\$90.16
L24/BUP7409	\$90.16
L25/BUP7409	\$90.16
L27/BUP7409	\$90.16
L15/SP184013	\$90.16
L4/SP153501	\$90.16
L17/BUP7409	\$90.16
L17/SP146474	\$90.16
L11/SP177350	\$90.16
L12/BUP1961	\$90.16
L10/BUP1961	\$90.16
L5/BUP1961	\$90.16
L7/BUP1961	\$90.16
L9/BUP1961	\$90.16
L11/BUP1961	\$90.16
L13/BUP1631	\$90.16
L1/BUP6482	\$90.16
L12/BUP7158	\$90.16
L8/SP184013	\$90.16
L2/BUP6961	\$90.16
L3/BUP6961	\$90.16
L5/BUP6961	\$90.16
L11/BUP6961	\$90.16
L13/BUP6961	\$90.16
L14/BUP6961	\$90.16
L16/BUP6961	\$90.16
L8/BUP7158	\$90.16
L3/BUP6482	\$90.16
L12/SP126209	\$90.16
L3/SP177350	\$90.16
L2/BUP103300	\$90.16
L8/BUP103300	\$90.16
L16/BUP103300	\$90.16
L18/BUP103300	\$90.16
L20/BUP103300	\$90.16
L21/BUP103300	\$90.16
L11/SP126983	\$90.16
L9/BUP102978	\$90.16
L15/BUP102978	\$90.16
L11/SP126209	\$90.16
L10/SP126209	\$90.16
L9/SP126209	\$90.16
L8/SP126209	\$90.16
L7/SP126209	\$90.16
L24/BUP103300	\$90.16
L9/SP141351	\$90.16
L1/SP126983	\$90.16
L5/SP141351	\$90.16

Property Description	Rebate Applicable 2011/12
L23/RP72477	\$45.08
L19/RP72477	\$45.08
L2/RP79859	\$45.08
L1/RP115697	\$45.08
L35/RP102525	\$45.08
L4/RP77875	\$45.08
L1/RP102525	\$45.08
L36/RP66547	\$45.08
L1/RP77525	\$45.08
L2/RP73347	\$45.08
L5/RP77875	\$45.08
L86/RP77307	\$45.08
L157/RP30496	\$45.08
L166/RP30496	\$45.08
L161/RP30496	\$45.08
L160/RP30496	\$45.08
L11/RP72477	\$45.08
L14/RP30496	\$45.08
L3/RP88619	\$45.08
L6/RP91678	\$45.08
L11/RP72847	\$45.08
L46/RP30496	\$45.08
L4/BUP1812	\$40.21
L34/RP161297	\$37.57
L4/RP95624	\$37.16
L17/RP171683	\$33.98
L269/RP76568	\$32.98
L214/RP76568	\$32.98
L34/RP102525	\$32.98
L282/RP76568	\$32.98
L283/RP76568	\$32.98
L48/RP72477	\$32.98
L268/RP76568	\$32.98
L77/RP74921	\$32.98
L20/RP102525	\$32.98
L21/RP102525	\$32.98
L125/RP30324	\$32.98
L231/RP30322	\$32.98
L8/RP141593	\$32.98
L85/RP30496	\$32.98
L1/RP79423	\$32.98
L20/SP141353	\$32.98
L2/RP77875	\$32.98
L6/RP77875	\$32.98
L61/RP30324	\$32.98
L44/RP30496	\$32.98
L81/RP74921	\$32.98
L147/RP30496	\$32.98
L3/RP107678	\$32.98
L79/RP74921	\$32.98
L4/RP107678	\$32.98
L75/RP74921	\$32.98

Property Description	Rebate Applicable 2011/12
L4/SP141351	\$90.16
L4/BUP1876	\$90.16
L8/SP141356	\$90.16
L3/SP137658	\$90.16
L4/RP181910	\$89.83
L3/RP114276	\$89.83
L1/RP95346	\$88.41
L6/RP76245	\$88.41
L12/RP181911	\$88.05
L10/RP181911	\$88.05
L5/BUP105293	\$87.52
L8/BUP3261	\$87.09
L1/BUP3261	\$87.09
L2/BUP3261	\$87.09
L3/RP56877	\$85.07
L1/RP73426	\$82.12
L45/RP85839	\$81.76
L43/RP85839	\$81.76
L38/RP85839	\$81.41
L37/RP85839	\$81.41
L40/RP85839	\$81.41
L17/RP51978	\$79.67
L2/RP92362	\$78.43
L208/RP841957	\$77.40
L12/SP111814	\$76.20
L5/SP141343	\$76.20
L7/SP141343	\$76.20
L5/BUP123	\$70.52
L2/CP890266	\$69.21
L12/RP204205	\$67.06
L7/BUP9308	\$65.94
L3/SP130280	\$65.23
L4/BUP102419	\$63.79
L8/BUP9308	\$62.70
L1/RP100287	\$61.98
L51/RP30328	\$60.97
L2/RP105615, L2/RP100211	\$60.97
L15/RP51978	\$60.67
L1/RP71982	\$60.61
L251/RP30322, L252/RP30322	\$60.61
L29/RP30328	\$60.61
L27/RP30328	\$60.61
L18/RP63244	\$60.61
L10/RP30328	\$60.61
L326/RP30322, L327/RP30322	\$60.43
L27/RP30299	\$60.43
L1/SP150817	\$60.06
L5/BUP12623	\$59.08
L1/BUP12623	\$59.08
L270/RP30459	\$56.30
L133/RP30445	\$54.99
L15/RP203257	\$51.62

Property Description	Rebate Applicable 2011/12
L76/RP74921	\$32.98
L4/RP88619	\$32.56
L26/RP102525	\$32.56
L211/RP76568	\$32.56
L3/RP204205	\$32.56
L228/RP76568	\$32.56
L229/RP76568	\$32.56
L10/RP86460	\$32.56
L40/RP91678	\$32.56
L100/RP30324	\$32.56
L2/RP99630	\$32.56
L74/SP110466	\$32.56
L101/RP52182	\$32.56
L92/SP110466	\$32.56
L103/RP52182	\$32.56
L117/RP30324	\$32.56
L122/RP30324	\$32.56
L156/RP30324	\$32.56
L73/RP52182	\$32.56
L233/RP76568	\$32.56
L75/RP30324	\$32.56
L9/RP86460	\$32.56
L271/RP76568	\$32.56
L6/RP203255	\$32.13
L296/RP76568	\$32.13
L266/RP30322	\$32.13
L30/RP45835	\$32.13
L275/RP76568	\$32.13
L22/RP45835	\$32.13
L250/RP76568	\$32.13
L2/RP94980	\$32.13
L36/RP102525	\$32.13
L41/RP72477	\$32.13
L19/RP68703	\$32.13
L65/RP70299	\$32.13
L31/RP68703	\$32.13
L259/RP30322	\$31.30
L281/RP30322	\$31.30
L286/RP30322	\$31.30
L275/RP30322	\$31.30
L260/RP30322	\$31.30
L127/RP30322	\$31.30
L258/RP30322	\$31.30
L2/RP100287	\$31.30
L212/RP30322	\$31.30
L280/RP30322	\$31.30
L1/RP128141	\$31.30
L18/SL1852, L19/SL1852	\$30.87
L20/RP88619	\$30.87
L40/RP52490	\$30.87
L17/RP72847	\$30.87
L3/RP128141	\$30.87

Property Description	Rebate Applicable 2011/12
L5/BUP12509	\$51.61
L4/BUP9308	\$50.54
L24/RP73029	\$48.44
L84/RP63244	\$48.44
L16/RP85839	\$48.44
L3/RP137109	\$48.44
L2/RP64531	\$48.44
L97/RP30322, L98/RP30322	\$48.44
L3/SP173452	\$48.44
L23/RP65735	\$48.44
L136/RP30324, L137/RP30324	\$48.44
L1/RP85839	\$48.02
L18/RP204205	\$48.02
L87/RP63244	\$48.02
L11/RP95902	\$48.02
L12/RP95902	\$48.02
L52/RP63244	\$48.02
L18/RP85839	\$47.62
L32/RP30324	\$47.62
L2/RP85839	\$47.62
L11/RP859631	\$47.62
L6/RP204205	\$47.62
L48/RP63244	\$47.62
L62/RP63244	\$47.62
L44/RP30324	\$47.62
L25/RP102525	\$47.62
L56/RP63244	\$47.62
L9/RP63244	\$47.62
L54/RP63244	\$47.62
L2/RP90247	\$47.62
L21/RP63244	\$47.62
L75/RP63244	\$47.62
L36/RP120723	\$46.76
L26/RP85839	\$46.76
L12/RP30324	\$46.76
L22/RP85839	\$46.76
L30/RP63244	\$46.76
L33/RP63244	\$46.76
L100/RP30496	\$46.76
L21/RP864986	\$46.76
L132/RP67192	\$46.76
L103/RP30496	\$46.76
L134/RP67192	\$46.76
L1/RP93381	\$46.76
L18/RP65735	\$46.36
L131/RP67192	\$46.36
L143/RP67192	\$46.36
L2/RP113740	\$46.36
L3/RP95902	\$46.36
L19/RP65735	\$46.36
L17/RP65735	\$46.36
L12/RP65735	\$46.36

Property Description	Rebate Applicable 2011/12
L4/RP128141	\$30.87
L1/RP177583	\$30.87
L277/RP76568	\$30.87
L11/RP91678	\$30.87
L252/RP76568	\$30.87
L256/RP76568	\$30.87
L51/RP70299	\$30.46
L2/RP81783	\$30.46
L77/RP70299	\$30.46
L38/RP30496	\$30.46
L33/RP91678	\$30.46
L1/RP899523	\$30.46
L23/RP198591	\$30.46
L123/RP30322	\$30.46
L52/RP70299	\$30.46
L82/RP68703	\$29.62
L181/RP30322	\$29.62
L36/RP52180	\$29.62
L34/RP52180	\$29.62
L5/RP128141	\$29.62
L5/RP198589	\$29.62
L75/RP70299	\$29.62
L4/RP45835	\$29.62
L12/RP52180	\$29.62
L176/RP30322	\$29.62
L73/RP30322	\$29.62
L16/RP88619	\$29.19
L31/RP91678	\$29.19
L25/RP68703	\$29.19
L67/RP30324	\$29.19
L85/RP68703	\$29.19
L55/RP70299	\$29.19
L65/RP30322	\$29.19
L69/RP30322	\$29.19
L69/RP30324	\$29.19
L14/RP88619	\$29.19
L30/RP91678	\$29.19
L21/RP91678	\$29.19
L108/RP74999	\$29.19
L81/RP30322	\$29.19
L19/RP88619	\$29.19
L15/RP88619	\$29.19
L4/RP189475	\$29.19
L71/RP30322	\$29.19
L109/RP74999	\$29.19
L251/RP844011	\$27.02
L64/RP30491	\$23.34
L119/RP30322	\$17.05
L118/RP30322	\$17.05
L175/RP30322	\$17.05
L154/RP30322	\$17.05
L148/RP30322	\$17.05

Property Description	Rebate Applicable 2011/12	Property Description	Rebate Applicable 2011/12
L20/RP65735	\$46.36	L155/RP30322	\$17.05
L111/RP74999	\$46.36	L147/RP30322	\$17.05
L3/RP113740	\$46.36	L309/RP30322	\$16.22
L16/RP65735	\$46.36	L200/RP76568	\$16.22
L1/RP113740	\$46.36	L100/RP30322	\$16.22
L1/RP64531	\$46.36	L6/SP154776	\$16.22
L113/RP30324	\$46.36	L205/RP76568	\$16.22
L164/RP30322	\$46.36	L204/RP76568	\$16.22
L2/RP66016	\$46.36	L308/RP30322	\$16.22
L1/RP101830	\$46.36	L20/RP68703	\$16.22
L134/RP74999	\$45.94	L316/RP30322	\$16.22
L15/RP128141	\$45.94	L94/RP30322	\$16.22
L8/RP91678	\$45.94	L24/RP30322	\$15.82
L3/RP77659	\$45.94	L2/RP126177	\$15.82
L173/RP74999	\$45.94	L10/SL1391	\$15.82
L175/RP74999	\$45.94	L18/RP198604	\$14.99
L28/RP85839	\$45.94	L60/RP203251	\$14.99
L6/RP86460	\$45.94	L43/RP203252	\$14.99
L17/RP30496	\$45.94	L20/SL1852	\$14.14
L180/RP74999	\$45.94	L26/RP78461	\$14.14
L182/RP74999	\$45.94	L64/RP67610	\$14.14
L189/RP74999	\$45.94	L2/RP30312	\$11.44

- The rebate shown above is an annual amount which will be split equally as practicable across each rating period in the 2011/12 financial year.
- If a person ceases to be a Qualifying Pensioner, eligibility for this rebate will cease permanently from the commencement of the next rating period.
- Should a property described in the schedule above cease to exist for whatever reason during the rating period in which the rebate was granted, the rebate will cease from the first day of the next quarter following the cessation of the assessment.
- 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.

#### 1.6.4 Rebate 4: Voluntary Conservation Agreements

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

#### 1.6.5 Community Organisations – Rebate (Caboolture)

The Council offers a partial rebate to community and charitable organisations in accordance with the Caboolture District Rate Based Assistance policy.

#### 1.6.6 Community Organisations – Rebate (Pine Rivers)

The Council offers a partial rebate to community and charitable organisations in accordance with the Pine Rivers District Policy CS R.9.

#### 1.6.7 Community Organisations – Rebate (Redcliffe)

The Council offers a partial rebate to community and charitable organisations in accordance with the Redcliffe Donations in Lieu of Rates policy.

**1.7 ISSUE OF RATE NOTICES**

Rates and utility charges for the year ending 30 June 2012 will be levied quarterly.

**1.8 INTEREST ON OVERDUE RATES**

In accordance with section 67 of the Regulation, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing seven business days after the due date for payment shown on the rate notice.

**1.9 TIME WITHIN WHICH RATES MUST BE PAID**

In accordance with section 52 of the Regulation, all rates and charges are to be paid within 30 days after the rate notice for the rates and charges is issued.

**1.10 COST RECOVERY FEES**

Cost recovery fees are based upon the estimated cost to the Council of providing the service or taking the action for which the fee is charged.

**1.11 COMMERCIAL FEES**

Commercial fees are set by the Council for the provision of services which do not fall within the definition of Cost Recovery Fees.

**1.12 COMMERCIAL BUSINESS ACTIVITY**

The Council conducts a number of business activities on a commercial basis. The annual fees received by the Council for these business activities are as follows:

<b>TYPE 3 – ACTIVITIES</b>	<b><i>Birrilee Child Care Centre</i></b>	<b><i>Family Day Care</i></b>	<b><i>Bongaree Caravan Park</i></b>
Revenues for services provided to clients by commercial business activities of the Moreton Bay Regional Council	<b>\$1,107,500</b>	<b>\$568,484</b>	<b>\$1,455,300</b>

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