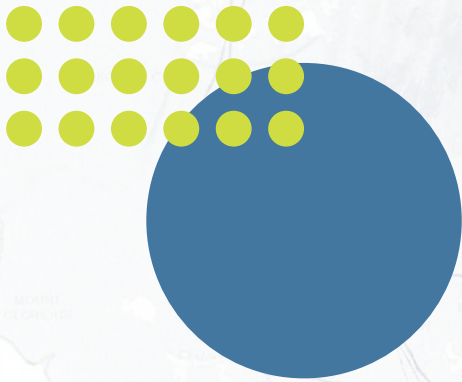
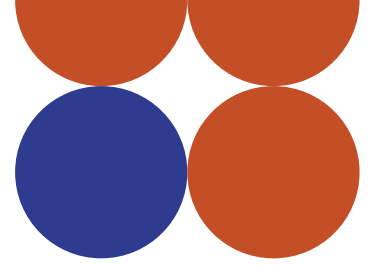


Annual Budget

2023 - 24

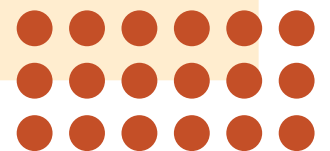




Acknowledgement

We acknowledge the Kabi Kabi, Jinibara and Turrbal Peoples as the Traditional Custodians of the lands and waterways of the Moreton Bay Region, and pay our respects to their Elders, past, present and emerging. We recognise that the Moreton Bay Region has always been a place of cultural, spiritual, social and economic significance to First Nations people.

We are committed to working in partnership with Traditional Custodians and other First Nations communities to shape a shared future that celebrates First Nations history and culture as an irreplaceable foundation of our region's collective identity.



Message from the Mayor

In a tough economic climate, the tough just keep going! Fortunately here in Moreton Bay there's plenty to be optimistic about in this year's \$861 million budget.

Our focus has been to keep the rate rise as low as possible for everyone, because there's already enough pain in the economy. Despite the Consumer Price Index being over 7% and the cost of goods and materials required by Council projected to increase by 15% for 2023-24, we've managed to keep the minimum general rate rise at just 4.45% (total average increase 5.85%). This equates to a total average increase for an owner-occupied residential property of \$1.96 per week.

Proudly, this means Moreton Bay will continue to be one of the lowest rating Councils in South East Queensland (SEQ). This year's Budget commits \$264 million in capital works that will allow us to keep pace with demand without breaking the bank. Because we cannot afford to slow down on infrastructure investment as our population growth continues. Nor can we sacrifice our character to population growth or an uncertain economy, which I know many locals are worried about.

I'm proud to say we're increasing our commitment to free events, activities, and sports programs. Of the 52 festivals and events coming up this financial year 47 of them will be completely FREE. We are maintaining FREE tipping for eligible households, capped at three tonnes or 26 visits each financial year.

Did you know?

The average Australian pays almost \$20,000* each year in income tax, while the average annual rate bill per person in Moreton Bay is only \$801#

*Australian Taxation Office; Individuals average 2019-20 income year.

#2023-24 financial year.



And of course all our public spaces, playgrounds, libraries, galleries and sporting infrastructure remain FREE to use. We also provide the most competitive leasing arrangements in SEQ for local clubs and associations, as a measure to assist in keeping fees low.

We're excited to announce a \$75 rate rebate per annum for eligible self-funded retirees. It's a small way to help people who don't receive any other assistance. It builds on our commitment to supporting seniors in Moreton Bay. In 2020 we introduced a \$100 rate remission for part-pensioners. And before that we introduced the \$250 rate remission for full pensioners.

You'll also see we're separating our Infrastructure and Environment charges and we're increasing the environment charge to fund our green commitments and expand its purpose to allow some funding to be directed to supporting community groups involved in the protection of our native wildlife. We have heard very clearly how important it is to you to protect our natural environment.

This year's Budget is an investment in the soul of the city we will become - one that boasts a vibrant civic lifestyle, that cares for its older residents, focuses on local jobs creation, prioritises accessibility, and equity, and considers our natural environment in everything we do.

A handwritten signature in black ink, appearing to read 'P. Flannery', with a long, sweeping underline that ends in a loop.

Peter Flannery
Mayor
Moreton Bay Regional Council

Your Council

Moreton Bay Regional Council was established in 2008, employs over 2,000 team members and delivers a wide range of services, projects and programs designed to support our growing population and enhance our region as a great place to live, work and visit.

Our Mayor and Councillors are elected by our communities for a four-year term. The current Council was elected in March 2020.

As community leaders, Councillors are responsible for representing the needs and interests of the entire local government area and making strategic decisions that guide the future of our region.



Did you know?

Mulch is available at select facilities free of charge to local residents!

Fees apply for mulch to be used at commercial properties and is available at Bunya, Caboolture and Dakabin waste facilities. Check mulch availability prior to attending a waste facility.

Visit [mbrc.qld.gov.au/waste-facilities](https://www.mbrc.qld.gov.au/waste-facilities)

Budget highlights

Council's **\$861 million budget** will deliver a record **\$264 million capital works program** with a focus on the five pillars highlighted in our Corporate Plan. Here's a snapshot of the 2023-24 budget:



\$90M

Road and transport networks



\$24.5M

Parks and the environment



\$54.5M

Waste management (inc. waste collection)



\$46.3M

Towards 222 road rehabilitation and resurfacing projects



\$31.3M

Waterways and coastal areas



\$53M

Libraries, arts, history, community facilities and cultural activations



\$22.4M

Sport and recreation



99

Footpath projects - construction planned or underway



\$51M

Mowing and public green space maintenance



\$4.9M

Wildlife initiatives and green infrastructure projects



52

Festivals and events - including 47 FREE community events



\$33M

Maintaining existing roads, footpaths and bridges



#For eligible residents and eligible ratepayers. Up to 3 tonnes or 26 loads (whichever is reached first) total domestic general waste, green waste, clean concrete, clean soil, per household, per financial year. Additional limits apply to select products, as per current fee schedule and/or Council's website. See details of the Disposal of Waste Free of Charge Policy here www.moretonbay.qld.gov.au/files/assets/public/services/policies/disposal-of-waste-free-of-charge-1-7-22.pdf

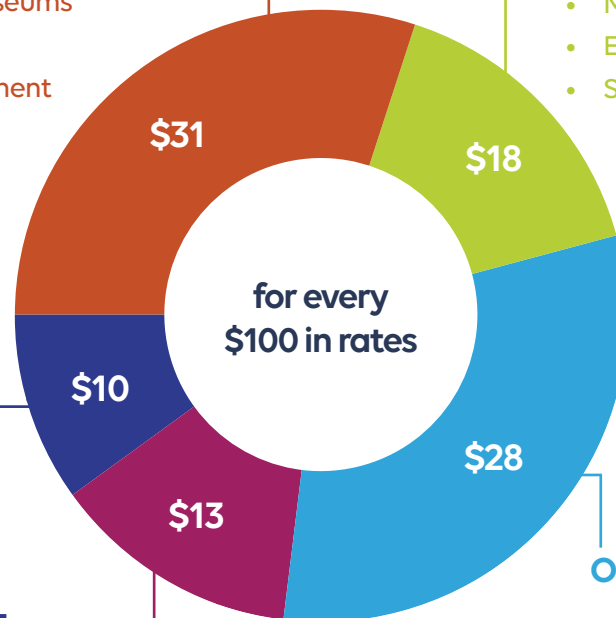
Keeping it affordable

Our Vibrant Communities

- Sporting Facilities
- Cemeteries
- Public Health (immunisation)
- Libraries
- Disability Access & Inclusion Planning
- Art Galleries & Museums
- Community Halls
- Disaster Management
- Major Venues
- Local Laws

Our Healthy Environments

- Pest & Weed Management
- Waste & Recycling Services
- Beaches & Coastal Areas
- Bushland Conservation
- Mosquito Management
- Environmental Centres
- Sustainability Planning



Our Progressive Economy

- Local Business Support
- Investment Attraction
- Major Event Attraction
- Regional Promotion
- Job Creation

Our Engaged Council

- Customer Service
- Technology Services
- Citizenship Ceremonies
- Anzac Day Services
- Community Engagement
- Council Operations

Our Well-Planned Places

- Road Construction & Maintenance
- Transport Planning & Design
- Cycleways & Pathways
- Neighbourhood Planning
- Building & Plumbing Services
- Landscape & Street Design
- Fauna Infrastructure
- Traffic Management

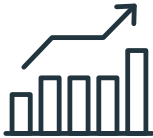
For more information on our new Corporate Plan and Pillars scan the QR code or visit moretonbay.qld.gov.au



Rating information



General rate increase for an owner-occupied house is 4.45% with the minimum general rate increasing by \$49 per annum from \$1,100 in 2022-23 to \$1149 in 2023-24.



Average total rate increase for an owner-occupied house is \$101.77 per annum or \$1.96 per week (5.85%).



Council's pensioner remission will continue at \$250 per eligible property per annum where the pensioner is in receipt of the maximum rate of pension, and \$100 per eligible property per annum where the pensioner is in receipt of a part pension. These remissions will provide a benefit to approximately 33,000 pensioner owned properties across the region.

Council has also introduced a remission for self-funded retirees of \$75 per eligible property per annum where the retiree holds a Commonwealth Seniors Health Card.



The Regional Infrastructure and Environment Charge will be separated into two separate charges, one for Regional Infrastructure and one for Environment. The Regional Infrastructure Special Charge will increase by \$7 per annum and the Environment Special Charge has increased by \$3.50 per annum in 2023-24. The purpose of the Environment Special Charge has also been amended to allow some funding to be directed to support community groups that are involved in the protection and enhancement of the environment and its native wildlife in the Moreton Bay region.



Residential waste management utility charge increased approximately 10% per annum. The most popular service (240L refuse bin and 240L recycling bin) increased by \$27 which at \$295 per annum remains one of the lowest charges in SEQ.

Did you know?

47% of residents pay the minimum general rate which is the lowest level of rates charged by Council

Did you know?

You can upgrade the size of your recycling bin for free!

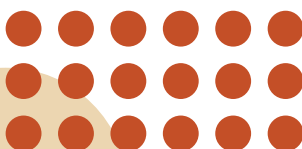
No fee is applicable when reducing the size of a general waste bin or increasing the size of a recycling bin.

Visit mbrc.link/change-your-bin-size

Key infrastructure investments



Moreton Bay's top 20 projects for 2023-24*	\$
1. Youngs Crossing Road - Bridge and Road Construction	\$34 million
2. Dakabin Waste Management facility upgrades	\$9.7 million
3. White Patch Esplanade crossing upgrade	\$6.5 million
4. Soccer upgrades at Moreton Bay Central Sports Complex	\$5.25 million
5. Redcliffe Pensioners Hall construction	\$5.1 million
6. Upgrade of the Gordon Road and Ferny Way intersection at Ferny Hills	\$4 million
7. Upgrade of the Sparkes Road and Ellis Street at Lawnton	\$3.8 million
8. Road rehabilitation works at Michael Avenue in Morayfield	\$2.97 million
9. South Pine Sporting Complex Upgrade	\$2.5 million
10. Sylvan Beach Park upgrades at Bellara	\$1.8 million
11. Soccer Field Renewal & Extension at James Drysdale Reserve in Bunya	\$1.7 million
12. Albany Creek skate park renewal	\$1.5 million
13. Samford Parklands development	\$1.5 million
14. Park upgrade at CREEC Environmental Centre	\$1.5 million
15. Accessible beach amenities at Woorim	\$1.4 million
16. Construction of a shared pathway at Henry Road in Griffin	\$1.35 million
17. Suttons Beach Pavilion facility redevelopment project planning	\$1.25 million
18. Bray Park district recreation park	\$1 million
19. Active Transport improvements at Cabbage Tree Creek in Everton Hills	\$750,000
20. Mountain bike trail construction at Grogan Road Park in Morayfield	\$355,000



*Some of these projects are delivered with the support of the state and federal government.

We've heard you and we are responding

Council is committed to inclusive, meaningful and responsive communication and engagement with our communities to inform our leadership and decision-making. In this budget, we have considered your feedback, along with other important factors, to help shape our investments and improve the daily life of our communities across the region.

Through Moreton Says, our region-wide survey program, and other engagement activities for a diverse range of projects, we are better understanding and keeping track of the things that matter most to our communities.

Moreton Says Pulse surveys have looked at what is valued, what is working well and what could be improved.

Pulse 1

- A vision for the region and the goals to achieve it
- Council's Community Wellbeing Strategy
- Building community resilience for extreme weather events

Pulse 2

- Environment and Sustainability
- Growth Management
- Transport Planning

Pulse 3

- Neighbourhood identity and character
- Planning for higher density housing
- Communities' relationship with Council

Pulse 4

- Arts and culture
- Sports and recreation
- Open spaces

Pulse 5

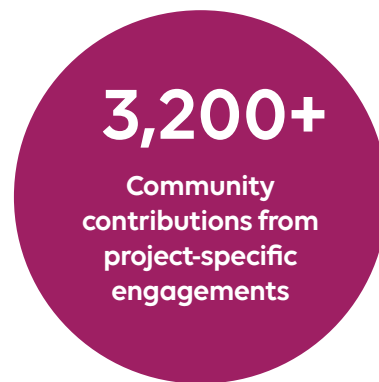
- Growing our region's economy
- Local job creation
- Nightlife in your area



Council's other project-specific engagement activities have given our communities a voice in matters relating to:

- Council's strategic plans so we can better serve our communities
- Planning to manage our region's growth including planning policy and planning scheme amendments
- Council's local laws to improve liveability for everyone
- Planning for and delivering community infrastructure including parks and community facilities
- Protecting our communities from natural hazards.

This last financial year, we've had:



Community input improving decision-making

These case studies are examples of how community input has influenced Council's investment decisions and helped create better outcomes for Council and the communities we serve.

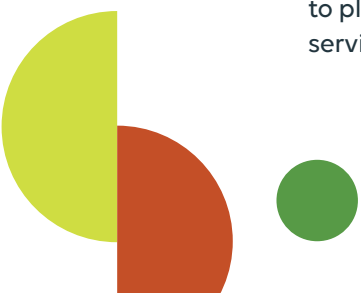


Our Moreton

Over the last two years, we asked our communities for their ideas and aspirations to develop a suite of long-term strategies that support our Corporate Plan and the accomplishment of our vision *Our Moreton Bay. Amazing Places. Natural Spaces*. The five resulting strategies, that were heavily influenced by community input, will inform our council's priorities for the next 20 years:

1. Community Wellbeing
2. Environment and Sustainability
3. Growth Management
4. Integrated Transport
5. Organisational Excellence

These strategies will play a central role in delivering long-term transformational change as our region grows and evolves; and together will enable an integrated and balanced approach to planning, ensuring our natural environments are protected and our communities have the services and infrastructure they need.





Living Coast

The Living Coast Plan is a long-term planning strategy to help Council, service providers, residents and the wider community understand and plan for the likely impacts of coastal change. Three stages of engagement across two and a half years ensured community input helped us shape the direction of technical investigations underpinning the Living Coast Plan and prioritise adaptation actions for the Moreton Bay region's coastline and communities. The Plan will guide Council's investment decisions as we respond to the potential impacts of coastal hazards and changes in sea level on our coastal communities, the local economy and the natural environment. Council will be implementing high priority actions under this plan over the next decade.



Creative Communities

Through Moreton Says, we learned that enjoying arts and culture is a highly valued by our communities, but there are some barriers that stop people from attending our cultural facilities and events more frequently. Our Creative Communities engagement program used a series of immersive creative experiences and face-to-face interviews to delve deeper into what arts and culture means to our communities and how we can deliver more of what our communities want in the future. The 2023-24 budget allocates \$53 million for libraries, arts, history, and community facilities and includes plans for more than 9,600 cultural activations across our region.

This project is supported by the Regional Arts Development Fund, a partnership between the Queensland Government and Moreton Bay Regional Council to support local arts and culture in regional Queensland.



Better parks and outdoor spaces

Our communities have told us that parks and outdoor spaces are highly valued. We know the top five things that you want to see in parks and outdoor spaces in your neighbourhoods are: spaces for relaxing and being in nature, spaces for daily exercise, picnic and BBQ facilities, tables and seating and playgrounds (all ages and abilities). The 2023-24 budget includes \$24.5 million for parks and the environment. A significant proportion of which will go to upgrading existing parks and introducing new parks, like \$540,000 for the upgrade of Tilney Park in Woodford that will include a new all ages pump track, \$487,000 for the new Riverview Parkway Playground in Griffin and \$1 million for the new District Recreation Park in Bray Park. Across these and many other projects, community input has been informing park planning from longer-term master planning through to playground equipment selection.

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Annual Budget 2023/24

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Statement of Income and Expenditure Long-Term Financial Forecast

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
Operating Income										
Gross rates and utility charges	407,182	443,147	482,650	522,285	561,579	605,610	652,903	703,799	758,735	818,034
Less discounts and rebates	(7,846)	(8,199)	(8,498)	(8,787)	(9,086)	(9,372)	(9,644)	(9,924)	(10,211)	(10,507)
Fees and charges	44,663	47,884	50,826	53,691	56,856	59,927	63,151	66,405	69,987	73,432
Interest revenue	38,238	37,647	37,391	36,663	36,423	36,459	36,898	37,186	37,756	38,269
Operational grants and subsidies	24,415	21,711	21,433	21,238	21,077	21,077	21,077	21,077	21,077	21,077
Other income	124,810	126,282	123,568	125,185	126,857	128,397	129,943	131,462	133,110	134,731
Total Operating Income	631,463	668,472	707,369	750,275	793,706	842,097	894,328	950,004	1,010,453	1,075,035
Operating Expenses										
Employee costs	228,061	238,161	246,349	255,307	264,010	271,098	279,753	288,708	297,833	307,291
Materials and services	243,531	251,736	275,011	285,325	315,590	331,725	355,993	385,783	409,697	425,397
Finance costs (includes Interest)	14,008	13,476	13,473	15,042	17,365	19,769	21,966	23,585	25,315	24,789
Depreciation and amortisation	137,947	146,576	152,930	160,022	167,390	175,187	183,773	192,661	200,774	207,487
Total Operating Expenses	623,546	649,950	687,762	715,696	764,354	797,779	841,485	890,737	933,619	964,964
Operating Result	7,917	18,522	19,607	34,580	29,352	44,319	52,843	59,267	76,834	110,071
Capital grants and subsidies	41,682	53,849	17,568	5,443	5,003	5,809	5,003	5,003	5,003	5,003
Developer Contributions - Cash	45,000	49,115	53,074	55,998	57,902	59,726	61,458	63,241	65,075	66,962
Developer Contributions - Assets	70,000	75,000	75,000	85,000	100,000	100,000	110,000	130,000	140,000	150,000
Total Capital Income	156,682	177,964	145,642	146,441	162,905	165,535	176,461	198,244	210,078	221,965
Net Result	164,599	196,486	165,249	181,021	192,258	209,854	229,304	257,511	286,912	332,036

Statement of Income and Expenditure Waste Business Activity Long-Term Financial Forecast

	2023/24	2024/25	2025/26
	\$ ('000)	\$ ('000)	\$ ('000)
Operating Income			
Net rates and utility charges	59,149	66,174	75,103
Fees and charges	7,470	8,106	8,729
Other income	5,508	5,853	6,140
Community service obligations	282	282	282
Total Operating Income	72,409	80,416	90,254
Operating Expenses			
Employee costs	9,562	10,012	10,382
Materials and services	45,925	55,809	67,273
Finance costs (includes Interest)	945	945	945
Depreciation and amortisation	3,546	3,737	3,788
Competitive neutrality adjustments	12,431	9,912	7,865
Total Operating Expenses	72,409	80,415	90,253
Operating Result	0	0	0
Capital grants and subsidies	1,613	22,500	12,500
Total Capital Income	1,613	22,500	12,500
Net Result	1,613	22,500	12,500

Statement of Financial Position Long-Term Financial Forecast

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
Assets										
Current Assets										
Cash and cash equivalents	170,823	230,730	184,369	156,876	148,521	158,576	164,553	180,080	186,407	191,345
Trade and other receivables	56,090	60,364	64,655	69,437	74,020	79,522	85,198	91,268	97,562	104,851
Inventories	7,587	7,587	7,587	7,587	7,587	7,587	7,587	7,587	7,587	7,587
Total Current Assets	234,500	298,682	256,611	233,900	230,128	245,685	257,338	278,935	291,557	303,783
Non-Current Assets										
Trade and other receivables	677,536	677,536	677,536	677,536	677,536	677,536	677,536	677,536	677,536	677,536
Investments	1,634,792	1,572,310	1,629,310	1,686,310	1,743,310	1,800,310	1,857,310	1,914,310	1,971,310	2,028,310
Property, plant and equipment	6,990,204	7,177,367	7,361,291	7,568,586	7,794,682	8,009,037	8,242,725	8,493,746	8,758,457	9,038,332
Other non-current assets	915	709	503	297	91	0	0	0	0	0
Total Non-Current Assets	9,303,447	9,427,922	9,668,640	9,932,729	10,215,619	10,486,883	10,777,571	11,085,592	11,407,303	11,744,178
Total Assets	9,537,947	9,726,604	9,925,251	10,166,628	10,445,746	10,732,568	11,034,909	11,364,527	11,698,860	12,047,961
Liabilities										
Current Liabilities										
Trade and other payables	62,063	64,532	69,152	71,715	77,322	80,875	85,704	91,469	96,022	99,784
Borrowings	44,931	48,941	47,891	34,762	39,437	42,920	49,823	53,333	56,702	59,739
Provisions	15,935	15,935	15,935	15,935	15,935	15,935	15,935	15,935	15,935	15,935
Other current liabilities	25,252	23,517	8,707	8,707	8,707	8,707	8,707	8,707	8,707	8,707
Total Current Liabilities	148,180	152,925	141,684	131,119	141,401	148,438	160,169	169,444	177,366	184,164
Non-Current Liabilities										
Borrowings	210,392	211,457	258,577	328,824	404,397	476,487	536,673	598,349	636,655	646,922
Provisions	43,172	44,342	41,861	42,536	43,541	41,383	42,502	43,658	44,851	44,851
Other non-current liabilities	21,810	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Total Non-Current Liabilities	275,374	262,799	307,438	378,360	454,938	524,870	586,175	649,007	688,506	698,773
Total Liabilities	423,554	415,724	449,122	509,479	596,339	673,308	746,344	818,451	865,872	882,937
NET COMMUNITY ASSETS	9,114,393	9,310,880	9,476,129	9,657,149	9,849,407	10,059,261	10,288,565	10,546,076	10,832,988	11,165,023
Community Equity										
Retained surplus	6,836,493	7,032,980	7,198,229	7,379,249	7,571,507	7,781,361	8,010,665	8,268,176	8,555,088	8,887,123
Asset revaluation surplus	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900
TOTAL COMMUNITY EQUITY	9,114,393	9,310,880	9,476,129	9,657,149	9,849,407	10,059,261	10,288,565	10,546,076	10,832,988	11,165,023

Statement of Cash Flows

Long-Term Financial Forecast

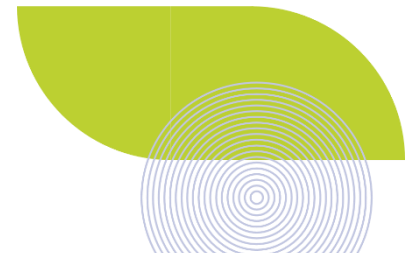


	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
Cash Flows from Operating Activities										
Receipts from customers	485,942	524,550	564,224	607,571	651,599	699,066	750,677	805,671	865,319	928,406
Payment to suppliers and employees	(477,950)	(489,561)	(522,509)	(540,764)	(576,453)	(604,882)	(633,352)	(671,225)	(705,544)	(731,294)
Interest received	38,238	37,647	37,391	36,663	36,423	36,459	36,898	37,186	37,756	38,269
Borrowing costs	(10,809)	(10,174)	(10,185)	(11,671)	(13,900)	(16,314)	(18,412)	(19,930)	(21,555)	(22,422)
Non-capital grants and contributions	24,726	22,000	21,463	21,259	21,101	21,071	21,077	21,077	21,083	21,071
Cash inflow (outflow) from Operating Activities	60,147	84,463	90,385	113,058	118,771	135,399	156,888	172,779	197,059	234,031
Cash Flows from Investing Activities										
Payments for property, plant and equipment	(264,462)	(263,833)	(272,948)	(283,410)	(294,580)	(290,752)	(308,761)	(314,982)	(326,785)	(338,662)
Grants and contributions received	86,682	102,964	70,642	61,441	62,905	65,535	66,461	68,244	70,078	71,965
Other cash flows from investing activities	6,116	125,937	8,190	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Proceeds from the sale of assets	4,900	5,300	11,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Cash inflow (outflow) from Investing Activities	(166,763)	(29,632)	(182,816)	(197,669)	(207,374)	(200,917)	(218,000)	(222,438)	(232,408)	(242,397)
Cash Flows from Financing Activities										
Proceeds from borrowings	30,000	50,000	95,000	105,000	115,000	115,000	110,000	115,000	95,000	70,000
Repayment of borrowings	(41,341)	(44,711)	(48,707)	(47,646)	(34,505)	(39,322)	(42,911)	(49,814)	(53,325)	(56,696)
Lease Repayments	(335)	(213)	(224)	(236)	(247)	(105)	0	0	0	0
Cash inflow (outflow) from Financing Activities	(11,676)	5,076	46,069	57,118	80,248	75,573	67,089	65,186	41,675	13,304
Net (decrease) / increase in Cash Held	(118,292)	59,907	(46,361)	(27,493)	(8,355)	10,055	5,977	15,527	6,327	4,938
Cash at beginning of the financial year	289,115	170,823	230,730	184,369	156,876	148,521	158,576	164,553	180,080	186,407
Cash at the end of the financial year	170,823	230,730	184,369	156,876	148,521	158,576	164,553	180,080	186,407	191,345



Statement of Changes in Equity Long-Term Financial Forecast

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
Retained Surplus										
Opening balance	6,671,894	6,836,493	7,032,980	7,198,229	7,379,249	7,571,507	7,781,361	8,010,665	8,268,176	8,555,088
Net result	164,599	196,486	165,249	181,021	192,258	209,854	229,304	257,511	286,912	332,036
Closing Balance	6,836,493	7,032,980	7,198,229	7,379,249	7,571,507	7,781,361	8,010,665	8,268,176	8,555,088	8,887,123
Asset Revaluation Surplus										
Opening balance	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900
Change in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
Closing Balance	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900	2,277,900
Total Community Equity	9,114,393	9,310,880	9,476,129	9,657,149	9,849,407	10,059,261	10,288,565	10,546,076	10,832,988	11,165,023



Measures of Financial Sustainability



In accordance with section 169(5) of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability. The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (Local Government Act 2009 (Act), section 104(2)). To ensure the Council continues along the path of financial sustainability into the future, key long term strategic plans are developed and integrated, demonstrating a strategy is in place to manage the financial implications of its long term planning.

The three financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total). The targets indicated are sourced from the 'Financial management (sustainability) guideline 2013' which is available from the website of The Department of State Development, Infrastructure, Local Government and Planning.

Operating Surplus Ratio

Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	<u>Net Operating Surplus/(Deficit)</u> Operating Revenue	Between 0% and 10% (on average over the long term)
Target	2023/24	2024/25
0% to 10%	1.3%	2.8%
	2025/26	2026/27
	2.8%	4.6%
	2027/28	2028/29
	3.7%	5.3%
	2029/30	2030/31
	5.9%	6.2%
	2031/32	2032/33
	7.6%	10.2%

Net Financial Liabilities Ratio

Description	Measure	Target
Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues	<u>Total Liabilities less Current Assets</u> Operating Revenue	Not greater than 60% (on average over the long term)
Target	2023/24	2024/25
less than or equal to 60%	29.9%	17.5%
	2025/26	2026/27
	27.2%	36.7%
	2027/28	2028/29
	46.1%	50.8%
	2029/30	2030/31
	54.7%	56.8%
	2031/32	2032/33
	56.8%	53.9%

Asset Sustainability Ratio

Description	Measure	Target
Demonstrates the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives	<u>Capital Expenditure on Replacement Assets</u> Depreciation Expense	Greater than 90% (on average over the long term)
Target	2023/24	2024/25
equal to or greater than 90%	69.9%	69.7%
	2025/26	2026/27
	67.8%	62.7%
	2027/28	2028/29
	63.6%	69.2%
	2029/30	2030/31
	66.0%	57.4%
	2031/32	2032/33
	54.7%	59.2%



Additional Budget Legislative Disclosures

In accordance with section 169(6) of the Local Government Regulation 2012, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2023/24) compared with the rates and utility charges levied in the previous budget (2022/23). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2022/23	Adopted Budget 2023/24	% Change from 2022/23 to 2023/24
Gross Rates and Utility Charges	\$377,481,231	\$407,181,990	7.87%

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

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

Councils Waste Business incurs expenses performing certain community service obligations in the form of granting Pensioner Remissions on Waste Utility Charges, undertaking the clean Australia Day Campaign, providing waste collection services for Council events and allowing free waste disposal in certain circumstances. The expected cost to perform these community service obligations is estimated to be in the amount of \$282,000. Community service obligation revenue in the amount of \$282,000 is provided to the Waste business by Council as compensation for performing the community service obligations.

Our Strategic Pillars

Our budget is structured to align with the five strategic pillars outlined in our Corporate Plan.

The pillars support Council's commitment to delivering a balanced budget that will help to create a sustainable and liveable future for our region. They work together to achieve our vision *'Our Moreton Bay. Amazing places. Natural Spaces.'*



Budget by Corporate Plan Pillars



OUR VIBRANT COMMUNITIES

Budget 2023/24

Category	Budget \$
Revenue	(50,876,002)
Expenditure	214,163,041



OUR HEALTHY ENVIRONMENTS

Budget 2023/24

Category	Budget \$
Revenue	(76,428,226)
Expenditure	129,855,375



OUR WELL-PLANNED PLACES

Budget 2023/24

Category	Budget \$
Revenue	(34,321,781)
Expenditure	208,627,886



OUR PROGRESSIVE ECONOMY

Budget 2023/24

Category	Budget \$
Revenue	(4,049,096)
Expenditure	74,688,348



OUR ENGAGED COUNCIL

Budget 2023/24

Category	Budget \$
Revenue	(622,471,054)
Expenditure	108,718,633

Note: Expenditure does not include depreciation and finance costs

Revenue Policy 2023/24

Head of Power

Local Government Act 2009

Local Government Regulation 2012

Objective

The purpose of this policy is to state, for the 2023/24 financial year how the Council intends to:

- Levy rates and charges;
- Grant concessions for rates and charges;
- The purpose for the concessions for rates and charges the Council intends to grant;
- Recover overdue rates and charges;
- Implement cost-recovery methods; and
- Set charges for developments to cover infrastructure.

Definitions

Council means Moreton Bay Regional Council.

Charges means the definition outlined in Schedule 4 of the *Local Government Act 2009*.

Concessions means the information outlined in Chapter 4, Part 10 of the Local Government Regulation.

Differential rating means that the general rates charged are different for each category of land type/uses.

General rates means the definition outline in s92 (2) of the *Local Government Act 2009*.

Rates means the definition outlined in Schedule 4 of the *Local Government Act 2009*.

Special rates and charges means the definition outlined in s92(3) of the *Local Government Act 2009*.

Utility charges means the definition outlined in s92(4) of the *Local Government Act 2009*.

Separate rates and charges means the definition outlined in s92(5) of the *Local Government Act 2009*.

Application

This policy applies for the 2023/24 financial year to all Councillors and Council team members.

Policy Statement

Making Rates and Charges

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

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

Limitation on Increase in General Rates

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

General Rates

Council applies a differential general rating approach for the levying of general rates. Differential general rates are levied on all rateable land in the Council's local government area. The rateable land value of each property is the basis for determining the amount of the general rate levied. This differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single rate in the dollar. Within all differential rating categories, a minimum general rate is applied to ensure that all owners contribute a minimum amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve an equitable outcome.

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

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

Special Rates and Charges and Separate Rates and Charges

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

Utility Rates and Charges

Waste Management

Council applies a regional approach to the levying of waste management charges generally based on the principle of user pays.

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

Levying Rates and Charges

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

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

Concessions for rates and charges

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

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

The Council intends to exercise its power under Chapter 4, Part 10 of the Local Government Regulation (the Regulation) to partly rebate rates and utility charges for the purpose of recognising the particular financial and related circumstances of qualifying ratepayers within the region as outlined in the 23/24 revenue statement.

Recovery of overdue rates and charges

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

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

Cost-recovery

The Council will seek to recover the costs of providing services and undertaking activities by setting cost recovery fees in accordance with the *Local Government Act 2009* (the Act). Commercial charges will be at commercial rates. The Council will fix cost-recovery fees to ensure that each fee does not exceed the cost to Council of taking the action for which the fee is charged.

Physical and Social Infrastructure Costs

In accordance with section 193(1)(c) of the Regulation, the Council intends to fund the provision of local government trunk infrastructure for development by the levying of infrastructure charges on development in accordance with the *Planning Act 2016*.

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

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

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

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

Review and evaluation

This policy will be reviewed for applicability, effectiveness, and consistency with relevant legislation, Council resolutions, and other Council documents. Reviews of this policy will occur annually.

Responsibility

This Policy is to be:

- (1) implemented by Director Finance and Corporate Services; and
- (2) reviewed and amended in accordance with the "Review Triggers" by Manager Financial Operations.

Revenue Statement 2023/24

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2023/24 financial year in accordance with the *Local Government Act 2009 (LGA)* and the *Local Government Regulation 2012 (LGR)*.

1 Revenue Statement

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

1.1 GENERAL RATE

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

In accordance with the LGA, section 94(1)(a) and the LGR, section 81:

- The Council will make and levy differential general rates for the 2023/24 financial year;
- For that purpose, there are 261 rating categories; and
- The rating categories and a description of each of the rating categories follows:

Residential Single Dwellings

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
R1 Single Residential – Owner occupied/ single household	Land which contains a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence; and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners.	0.3722	\$1,149	9%
R2 Single Residential – otherwise occupied	Land which contains a single residence that is not part of a community title scheme and where the use and occupation of the land do not comply with both paragraph (a) and paragraph (b) in the Description for Category R1.	0.4653	\$1,436	9%

Interpretation for R1 and R2 categories

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

Meaning of single residence

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

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

A dwelling may comprise 2 or more buildings if:

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

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

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

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

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

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

Similarly, there may be scenarios where no part of a property which may otherwise be a single residence, including a secondary dwelling, is occupied by the property owner, including members of the owner’s household, as their principal place of residence, however both dwellings are occupied by a single household. In that situation Category R2 will also apply.

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

Meaning of *principal place of residence*

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

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

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

Meaning of *property owner*

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

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

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

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

Meaning of *single household*

For Category R1 and R2, land is occupied by members of a *single household* only if all persons ordinarily or regularly residing at the land do so under living arrangements involving ongoing collective sharing of, and commonality in, day to day living arrangements such as meals, household work, social interaction and mutual support, as a single domestic unit comprising, or exhibiting the ordinary characteristics of, a family unit.

Particular extended application of Category R1

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

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

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

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

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

Residential Units (Community Title)

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U1O Units 1 – Owner occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$1,050 per square metre; and</p> <p>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</p>	0.3722	\$1,609	9%
U2O Units 2 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$900 per square metre and less than \$1,050 per square metre; and</p> <p>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</p>	0.3722	\$1,494	9%
U3O Units 3 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$700 per square metre and less than \$900 per square metre; or</p> <p>(ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$900 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.</p>	0.3722	\$1,379	9%
U4O Units 4 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$700 per square metre.</p>	0.3722	\$1,264	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U5O Units 5 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$90 per square metre and less than \$600 per square metre.	0.3722	\$1,149	9%
U6O Units 6 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$90 per square metre.	0.3722	\$1034	9%
U1N Units 1 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$1,050 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.4653	\$2,011	9%
U2N Units 2 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$900 per square metre and less than \$1,050 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.4653	\$1,867	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U3N Units 3 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$700 per square metre and less than \$900 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$900 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.	0.4653	\$1,724	9%
U4N Units 4 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$700 per square metre.	0.4653	\$1,580	9%
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$90 per square metre and less than \$600 per square metre.	0.4653	\$1,436	9%
U6N Units 6 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$90 per square metre.	0.4653	\$1,293	9%

Interpretation for U1O to U6N categories

The category descriptions for Categories U1O to U6N must be read with the following definitions and explanation, which form part of the descriptions. Some of the definition and explanation applies only to Categories U1O to U6O.

Meaning of **complex**

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

Meaning of *principal place of residence*

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

For determining whether a building unit is a *property owner's* principal place of residence the Council may have regard to:

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

Meaning of *property owner*

For Categories U1O to U6O, a *property owner* is a natural person who is the *owner* liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the *property owner* for the purpose of applying Categories U1O to U6O if all of the following criteria and requirements are met:

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

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

Particular extended application of Categories U1O to U6O

Upon the death of the last living *property owner* of land in any of Categories U1O to U6O, the land is taken to continue to meet the description for the relevant Category until the earliest to occur of the following events:

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

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

Meaning of *scheme land*

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

Meaning of *single residential building unit*

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

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

Multi Residential Dwellings (Flats)

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F2	where the number of dwellings on the land is equal to 2	0.4653	\$2,872	No cap
F3	where the number of dwellings on the land is equal to 3	0.4653	\$4,308	No cap
F4	where the number of dwellings on the land is equal to 4	0.4653	\$5,744	No cap
F5	where the number of dwellings on the land is equal to 5	0.4653	\$7,180	No cap
F6	where the number of dwellings on the land is equal to 6	0.4653	\$8,616	No cap
F7	where the number of dwellings on the land is equal to 7	0.4653	\$10,052	No cap
F8	where the number of dwellings on the land is equal to 8	0.4653	\$11,488	No cap
F9	where the number of dwellings on the land is equal to 9	0.4653	\$12,924	No cap
F10	where the number of dwellings on the land is equal to 10	0.4653	\$14,360	No cap
F11	where the number of dwellings on the land is equal to 11	0.4653	\$15,796	No cap
F12	where the number of dwellings on the land is equal to 12	0.4653	\$17,232	No cap
F13	where the number of dwellings on the land is equal to 13	0.4653	\$18,668	No cap
F14	where the number of dwellings on the land is equal to 14	0.4653	\$20,104	No cap
F15	where the number of dwellings on the land is equal to 15	0.4653	\$21,540	No cap
F16	where the number of dwellings on the land is equal to 16	0.4653	\$22,976	No cap
F17	where the number of dwellings on the land is equal to 17	0.4653	\$24,412	No cap
F18	where the number of dwellings on the land is equal to 18	0.4653	\$25,848	No cap
F19	where the number of dwellings on the land is equal to 19	0.4653	\$27,284	No cap
F20	where the number of dwellings on the land is equal to 20	0.4653	\$28,720	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F21	where the number of dwellings on the land is equal to 21	0.4653	\$30,156	No cap
F22	where the number of dwellings on the land is equal to 22	0.4653	\$31,592	No cap
F23	where the number of dwellings on the land is equal to 23	0.4653	\$33,028	No cap
F24	where the number of dwellings on the land is equal to 24	0.4653	\$34,464	No cap
F25	where the number of dwellings on the land is equal to 25	0.4653	\$35,900	No cap
F26	where the number of dwellings on the land is equal to 26	0.4653	\$37,336	No cap
F27	where the number of dwellings on the land is equal to 27	0.4653	\$38,772	No cap
F28	where the number of dwellings on the land is equal to 28	0.4653	\$40,208	No cap
F29	where the number of dwellings on the land is equal to 29	0.4653	\$41,644	No cap
F30	where the number of dwellings on the land is equal to 30	0.4653	\$43,080	No cap
F31	where the number of dwellings on the land is equal to 31	0.4653	\$44,516	No cap
F32	where the number of dwellings on the land is equal to 32	0.4653	\$45,952	No cap
F33	where the number of dwellings on the land is equal to 33	0.4653	\$47,388	No cap
F34	where the number of dwellings on the land is equal to 34	0.4653	\$48,824	No cap
F35	where the number of dwellings on the land is equal to 35	0.4653	\$50,260	No cap
F36	where the number of dwellings on the land is equal to 36	0.4653	\$51,696	No cap
F37	where the number of dwellings on the land is equal to 37	0.4653	\$53,132	No cap
F38	where the number of dwellings on the land is equal to 38	0.4653	\$54,568	No cap
F39	where the number of dwellings on the land is equal to 39	0.4653	\$56,004	No cap
F40	where the number of dwellings on the land is equal to 40	0.4653	\$57,440	No cap
F41	where the number of dwellings on the land is equal to 41	0.4653	\$58,876	No cap
F42	where the number of dwellings on the land is equal to 42	0.4653	\$60,312	No cap
F43	where the number of dwellings on the land is equal to 43	0.4653	\$61,748	No cap
F44	where the number of dwellings on the land is equal to 44	0.4653	\$63,184	No cap
F45	where the number of dwellings on the land is equal to 45	0.4653	\$64,620	No cap
F46	where the number of dwellings on the land is equal to 46	0.4653	\$66,056	No cap
F47	where the number of dwellings on the land is equal to 47	0.4653	\$67,492	No cap
F48	where the number of dwellings on the land is equal to 48	0.4653	\$68,928	No cap
F49	where the number of dwellings on the land is equal to 49	0.4653	\$70,364	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F50	where the number of dwellings on the land is equal to 50	0.4653	\$71,800	No cap
F51	where the number of dwellings on the land is equal to 51	0.4653	\$73,236	No cap
F52	where the number of dwellings on the land is equal to 52	0.4653	\$74,672	No cap
F53	where the number of dwellings on the land is equal to 53	0.4653	\$76,108	No cap
F54	where the number of dwellings on the land is equal to 54	0.4653	\$77,544	No cap
F55	where the number of dwellings on the land is equal to 55	0.4653	\$78,980	No cap
F56	where the number of dwellings on the land is equal to 56	0.4653	\$80,416	No cap
F57	where the number of dwellings on the land is equal to 57	0.4653	\$81,852	No cap
F58	where the number of dwellings on the land is equal to 58	0.4653	\$83,288	No cap
F59	where the number of dwellings on the land is equal to 59	0.4653	\$84,724	No cap
F60	where the number of dwellings on the land is equal to 60	0.4653	\$86,160	No cap
F61	where the number of dwellings on the land is equal to 61	0.4653	\$87,596	No cap
F62	where the number of dwellings on the land is equal to 62	0.4653	\$89,032	No cap
F63	where the number of dwellings on the land is equal to 63	0.4653	\$90,468	No cap
F64	where the number of dwellings on the land is equal to 64	0.4653	\$91,904	No cap
F65	where the number of dwellings on the land is equal to or greater than 65	0.4653	\$93,340	No cap

Interpretation for F2 to F65 categories

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

Meaning of *dwelling*

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

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

For Categories F2 to F65:

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

A secondary dwelling forming part of a **single residence** as defined for the purposes of Categories R1 and R2 is not a **dwelling** for Category F2, unless none of the owners of the property occupy either dwelling and both the primary and secondary dwellings are not occupied by a single household. Therefore, to avoid doubt, Categories F2 to F65 (as appropriate) otherwise apply to rateable land which contains 2 or more dwellings (whether free-standing or otherwise). This will include situations where a property contains a primary and secondary dwelling, but neither is occupied by the owner or members of the owner's household as their principal place of residence and both the primary and secondary dwellings are not occupied by a single household. Neither category R1 or R2 applies in those circumstances. Category F2 applies in those circumstances.

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

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

If there are 2 dwellings on the land but neither is occupied by the owner or members of the owner's household as their principal place of residence, and the occupiers of both dwellings do not constitute a single household, the land is to be categorised under the F2 *Multi Residential Dwellings (Flats)* category, and will be rated accordingly.

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

Vacant Land

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
VL1	Land with a rateable value less than \$1,000,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.3722	\$1,149	Please see below
<p><i>Classes of capping for the VL1 differential general rating category:</i></p> <ol style="list-style-type: none"> Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies. 				
VL2	Land with a rateable value greater than or equal to \$1,000,000 but less than \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.5583	\$1,551	Please see below
<p><i>Classes of capping for the VL2 differential general rating category:</i></p> <ol style="list-style-type: none"> Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies. 				
VL3	Land with a rateable value greater than or equal to \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.6216	\$1,574	No cap

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

Sporting Clubs and Community Groups

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
SC1	Land used for sports clubs and facilities including land that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 48 – Sports Clubs/Facilities 50 – Other Clubs (non business)	0.3722	\$1,149	9%

Retirement Villages

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV1	Land which contains a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the <i>Retirement Villages Act 1999</i> .	0.3722	\$1,034	9%
Category RV2 to Category RV45	Land which contains a retirement village where: (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and:			
RV2	the retirement village has less than 10 independent living dwellings	0.5583	\$3,349	9%
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.5583	\$4,720	9%
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.5583	\$9,440	9%
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.5583	\$14,160	9%
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.5583	\$18,880	9%
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.5583	\$23,600	9%
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.5583	\$28,320	9%
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.5583	\$33,040	9%
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.5583	\$37,760	9%
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.5583	\$42,480	9%
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.5583	\$47,200	9%
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.5583	\$51,920	9%
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.5583	\$56,640	9%
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.5583	\$61,360	9%
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.5583	\$66,080	9%
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.5583	\$70,800	9%
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.5583	\$75,520	9%
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.5583	\$80,240	9%
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.5583	\$84,960	9%
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.5583	\$89,680	9%
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.5583	\$94,400	9%
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.5583	\$99,120	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.5583	\$103,840	9%
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.5583	\$108,560	9%
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.5583	\$113,280	9%
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.5583	\$118,000	9%
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.5583	\$122,720	9%
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.5583	\$127,440	9%
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.5583	\$132,160	9%
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.5583	\$136,880	9%
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.5583	\$141,600	9%
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.5583	\$146,320	9%
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.5583	\$151,040	9%
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.5583	\$155,760	9%
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.5583	\$160,480	9%
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.5583	\$165,200	9%
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.5583	\$169,920	9%
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.5583	\$174,640	9%
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.5583	\$179,360	9%
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.5583	\$184,080	9%
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.5583	\$188,800	9%
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.5583	\$193,520	9%
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.5583	\$198,240	9%
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.5583	\$202,960	9%

Interpretation

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

Relocatable Home Parks

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category RH1 to Category RH44	Land which is used primarily as a relocatable home park and that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 49A – Multi Residential (Relocatable Home Parks); and:			
RH1	the relocatable home park has less than 10 sites	0.5583	\$3,349	30%
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.5583	\$4,720	30%
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.5583	\$9,440	30%
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.5583	\$14,160	30%
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.5583	\$18,880	30%
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.5583	\$23,600	30%
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.5583	\$28,320	30%
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.5583	\$33,040	30%
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.5583	\$37,760	30%
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.5583	\$42,480	30%
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.5583	\$47,200	30%
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.5583	\$51,920	30%
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.5583	\$56,640	30%
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.5583	\$61,360	30%
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.5583	\$66,080	30%
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.5583	\$70,800	30%
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.5583	\$75,520	30%
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.5583	\$80,240	30%
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.5583	\$84,960	30%
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.5583	\$89,680	30%
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.5583	\$94,400	30%
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.5583	\$99,120	30%
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.5583	\$103,840	30%
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.5583	\$108,560	30%
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.5583	\$113,280	30%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.5583	\$118,000	30%
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.5583	\$122,720	30%
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.5583	\$127,440	30%
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.5583	\$132,160	30%
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.5583	\$136,880	30%
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.5583	\$141,600	30%
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.5583	\$146,320	30%
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.5583	\$151,040	30%
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.5583	\$155,760	30%
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.5583	\$160,480	30%
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.5583	\$165,200	30%
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.5583	\$169,920	30%
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.5583	\$174,640	30%
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.5583	\$179,360	30%
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.5583	\$184,080	30%
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.5583	\$188,800	30%
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.5583	\$193,520	30%
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.5583	\$198,240	30%
RH44	the relocatable home park has greater than or equal to 430 sites	0.5583	\$202,960	30%

Caravan Parks

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
CP1	Land which is used primarily as a caravan park including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 49 – Caravan Park	0.7444	\$2,070	No cap

Transitory Accommodation

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
BB1	Land which is used to a material extent as a Bed and Breakfast or other transitory accommodation offered or available for rental in a manner generally associated with holiday rental letting, typical for a period or periods less than 42 consecutive days at any one time, including land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 07 – Guest House/Private Hotel 09 – Bed and Breakfast	0.4653	\$1,436	9%

Rural Agricultural

Category	Description	Rate in the Dollar	Minimum General Rate	Caped Percentage
RA1	<p>Land valued by the Department of Natural Resources, Mines and Energy (DNRME) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts</p>	0.3722	\$1,551	9%

Poultry Farms

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
PF1	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87A – Poultry</p> <p>and:</p> <p>The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.</p>	1.6005	\$4,424	No cap
PF2	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87B – Poultry</p> <p>and:</p> <p>The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.</p>	1.3958	\$1,609	No cap
PF3	<p>Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>87 – Poultry</p> <p>and:</p> <p>The Poultry Farm farms 1,000 birds or less.</p>	0.7816	\$1,609	No cap

Light Commercial

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
LC1	<p>Land which is used for light commercial purposes including land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <p>07 – Guest House/Private Hotel 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care)(private) 28 – Warehouse and Bulk Stores (and the building/s on the land have a gross floor area less than or equal to 10,000 square metres) 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 56 – Showgrounds, Racecourse, Airfields 58 – Educational Including Kindergarten 95 – Reservoir, Dam, Bores 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre</p>	0.8114	\$1,609	70%

Outdoor Sales Areas

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
OSA1	Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 24 – Sales Area Outdoors (dealers, boats, cars, etc); and: The area of the physical land parcel is equal to or greater than 4,000 square metres.	0.8709	\$2,528	No cap
OSA2	Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 24 – Sales Area Outdoors (dealers, boats, cars, etc); and: The area of the physical land parcel is less than 4,000 square metres.	0.8375	\$2,528	No cap

Marina

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
MA1	Land which is used for marina purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 20 – Marina	1.0794	\$1,609	No cap

Drive Through Restaurants

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
DTR1	Land which is used for Drive Through Restaurant purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 17A – Drive Through Restaurants	1.5632	\$3,045	No cap

Motels

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category M3 to Category M55	Land which is used for Motel purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 43 – Motels and:			
M3	where the number of rooms is equal to or less than 3	0.7444	\$1,609	No cap
M4	where the number of rooms is equal to 4	0.7444	\$1,656	No cap
M5	where the number of rooms is equal to 5	0.7444	\$2,070	No cap
M6	where the number of rooms is equal to 6	0.7444	\$2,484	No cap
M7	where the number of rooms is equal to 7	0.7444	\$2,898	No cap
M8	where the number of rooms is equal to 8	0.7444	\$3,312	No cap
M9	where the number of rooms is equal to 9	0.7444	\$3,726	No cap
M10	where the number of rooms is equal to 10	0.7444	\$4,140	No cap
M11	where the number of rooms is equal to 11	0.7444	\$4,554	No cap
M12	where the number of rooms is equal to 12	0.7444	\$4,968	No cap
M13	where the number of rooms is equal to 13	0.7444	\$5,382	No cap
M14	where the number of rooms is equal to 14	0.7444	\$5,796	No cap
M15	where the number of rooms is equal to 15	0.7444	\$6,210	No cap
M16	where the number of rooms is equal to 16	0.7444	\$6,624	No cap
M17	where the number of rooms is equal to 17	0.7444	\$7,038	No cap
M18	where the number of rooms is equal to 18	0.7444	\$7,452	No cap
M19	where the number of rooms is equal to 19	0.7444	\$7,866	No cap
M20	where the number of rooms is equal to 20	0.7444	\$8,280	No cap
M21	where the number of rooms is equal to 21	0.7444	\$8,694	No cap
M22	where the number of rooms is equal to 22	0.7444	\$9,108	No cap
M23	where the number of rooms is equal to 23	0.7444	\$9,522	No cap
M24	where the number of rooms is equal to 24	0.7444	\$9,936	No cap
M25	where the number of rooms is equal to 25	0.7444	\$10,350	No cap
M26	where the number of rooms is equal to 26	0.7444	\$10,764	No cap
M27	where the number of rooms is equal to 27	0.7444	\$11,178	No cap
M28	where the number of rooms is equal to 28	0.7444	\$11,592	No cap
M29	where the number of rooms is equal to 29	0.7444	\$12,006	No cap
M30	where the number of rooms is equal to 30	0.7444	\$12,420	No cap
M31	where the number of rooms is equal to 31	0.7444	\$12,834	No cap
M32	where the number of rooms is equal to 32	0.7444	\$13,248	No cap
M33	where the number of rooms is equal to 33	0.7444	\$13,662	No cap
M34	where the number of rooms is equal to 34	0.7444	\$14,076	No cap
M35	where the number of rooms is equal to 35	0.7444	\$14,490	No cap
M36	where the number of rooms is equal to 36	0.7444	\$14,904	No cap
M37	where the number of rooms is equal to 37	0.7444	\$15,318	No cap
M38	where the number of rooms is equal to 38	0.7444	\$15,732	No cap
M39	where the number of rooms is equal to 39	0.7444	\$16,146	No cap
M40	where the number of rooms is equal to 40	0.7444	\$16,560	No cap
M41	where the number of rooms is equal to 41	0.7444	\$16,974	No cap
M42	where the number of rooms is equal to 42	0.7444	\$17,388	No cap
M43	where the number of rooms is equal to 43	0.7444	\$17,802	No cap
M44	where the number of rooms is equal to 44	0.7444	\$18,216	No cap
M45	where the number of rooms is equal to 45	0.7444	\$18,630	No cap
M46	where the number of rooms is equal to 46	0.7444	\$19,044	No cap
M47	where the number of rooms is equal to 47	0.7444	\$19,458	No cap
M48	where the number of rooms is equal to 48	0.7444	\$19,872	No cap
M49	where the number of rooms is equal to 49	0.7444	\$20,286	No cap
M50	where the number of rooms is equal to 50	0.7444	\$20,700	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M51	where the number of rooms is equal to 51	0.7444	\$21,114	No cap
M52	where the number of rooms is equal to 52	0.7444	\$21,528	No cap
M53	where the number of rooms is equal to 53	0.7444	\$21,942	No cap
M54	where the number of rooms is equal to 54	0.7444	\$22,356	No cap
M55	where the number of rooms is equal to or greater than 55	0.7444	\$22,770	No cap

Hotels and Licensed Clubs

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HLC1	Land which is used for Hotel/Tavern purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 42 – Hotel/Tavern	1.1054	\$10,858	No cap
HLC2	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47A – Licensed Club and: The Licensed Club is approved by QLD Liquor and Gambling for more than 265 gaming machines.	1.1054	\$33,006	No cap
HLC3	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47B – Licensed Club and: The Licensed Club is approved by QLD Liquor and Gambling more than 100 and equal to or less than 265 gaming machines.	0.7928	\$10,858	No cap
HLC4	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47C – Licensed Club and: The Licensed Club is approved by QLD Liquor and Gambling for less than 100 gaming machines.	0.5583	\$1,609	30%

Telco/Transformer Sites

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
T1	Land which is used for a Telecommunications or Transformer site being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 91 – Telco/Transformer Sites	1.8610	\$3,045	No cap

Service Stations

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
SS1	Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 30A – Service Station; and: (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.	1.3027	\$141,008	No cap
SS2	Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 30B – Service Station; and: The land is not contained in SS1.	1.1166	\$3,040	70%

Drive-in Shopping Centre/Group of Shops

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S1S Super Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16F – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.	2.0099	\$1,775,650	No cap
S2S Major Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16A – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 70,000 square metres and equal to or greater than 50,000 square metres.	1.8238	\$1,514,525	No cap
S3S Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16B – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.	1.7121	\$1,357,850	No cap
S4S Sub Regional A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16C – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.	1.5260	\$284,104	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S5S Sub Regional B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16D – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.	1.4516	\$141,008	No cap
S6S Local Shopping Centre A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16E – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.	1.1985	\$15,668	No cap
S7S Local Shopping Centre B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16G – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 3,000 and equal to or greater than 1,300 square metres, and the size of the physical land parcel is greater than 4,000 square metres.	0.9417	\$3,134	No cap

Mega Store Retailers

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S4M Mega Store Retailer - Sub Regional A	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16M - Mega Store Retailer (single retailer with total floor area equal to or greater than 20,000 square metres).	1.4516	\$284,104	No cap
S5M Mega Store Retailer - Sub Regional B	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16S - Mega Store Retailer (single retailer with total floor area greater than or equal to 10,000 square metres and less than 20,000 square metres).	1.3399	\$141,008	No cap
S6M Mega Store Retailer - Local A	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16T - Mega Store Retailer (single retailer with total floor area greater than or equal to 3,000 square metres and less than 10,000 square metres).	1.1985	\$15,668	No cap
S7M Mega Store Retailer - Local B	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16U - Mega Store Retailer (single retailer) with total floor area greater than or equal to 1,300 square metres and less than 3,000 square metres and the size of the physical land parcel is greater than 4,000 square metres.	0.9417	\$3,134	No cap

Heavy Commercial

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HC1 Heavy Commercial 1	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir) and: The rateable value of the land is greater than \$15,000,000.	1.3399	\$11,490	No cap
HC2 Heavy Commercial 2	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir) and: The land is not contained in HC1.	1.2097	\$2,436	No cap
HC3 Extractive Industries	Land which is used for extractive industry being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 40 – Extractive	1.8982	\$12,639	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land which is used for concrete batching plant or asphalt manufacturing being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifier: 35 – General Industry	1.3399	\$7,239	No cap
HC5 Large Commercial / Industrial	Land which is used for large scale commercial or industrial purposes being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 28A - Warehouse and Bulk Stores 36A – Large Industry and: The building/s on the land have a gross floor area greater than 10,000 square metres.	0.8933	\$7,239	No cap

Land not otherwise categorised

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
O1	Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000	0.3722	\$1,149	Please see below
<i>Classes of capping for the O1 differential general rating category:</i>				
1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.				
2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
O2	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000	0.5583	\$1,551	Please see below
<i>Classes of capping for the O2 differential general rating category:</i>				
1. Where the land is owned solely by a natural person or natural persons a cap percentage of 20 percent applies.				
2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
O3	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$2,500,000	0.6141	\$1,551	No cap

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

Properties Exempt from General Rates

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

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

1.2 LIMITATION OF INCREASE IN RATES LEVIED

For the financial year 2023/24, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2022/23 increased by the percentage shown for the category in the above tables, (Capped Percentage).

Where differential general rates were not levied on rateable land for the full 2022/23 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2022/23 financial year increased by the Capped Percentage. *Corresponding annual amount* is the amount worked out in accordance with the LGR, section 116(3).

Provided that a limit on any increase will not apply to rateable land where:

- 1.2.1 There has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year; or
- 1.2.2 There has been a change in land area during the current or previous financial year unless that change is the result of the Council or a State Government entity acquiring, (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or
- 1.2.3 A discounted valuation under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* has ceased; or
- 1.2.4 There has been a change in the differential rating category during the financial year.

1.3 RIGHT OF OBJECTION

The land owner may object to the rating category applied to rateable land in accordance with the LGR. Objections will not affect the levying and recovery of the rates as specified in the rate notice. Should an objection result in rateable land being included in a different rating category, an appropriate adjustment of rates will be made from the commencement of the quarter in which the objection was lodged. This adjustment will appear on the next quarterly rate notice.

1.4 WASTE MANAGEMENT UTILITY CHARGES

The Council makes and levies utility charges for the provision of waste management services. These charges are generally based on the application of the user pays principle.

Waste management utility charges are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of the various services provided by the contractor, the cost of providing and maintaining refuse tips and the cost of implementing waste management and environment protection strategies.

The waste collection area is defined as the area to which Council's existing refuse collection contract applies from time to time during the financial year.

The type or level of service to be supplied to each premises in the waste collection area (and hence the applicable charging code for the premises under the table of charges) will be that determined by Council or its delegate to be appropriate to the premises having regard to the nature of activities and the volumes of waste generated on and from the premises and, where relevant, in accordance with the *Waste Reduction and Recycling Regulation 2011*.

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

In accordance with section 94(1)(b)(ii) of the LGA, the Council makes and levies utility charges for supplying waste management services for the 2023/24 financial year as follows:

Residential Charges

SERVICE LEVEL	CHARGE
1 Kerbside Collection	
140L refuse / 140L recycling	\$265.00
140L refuse / 240L recycling	\$272.00
140L refuse / 360L recycling	\$279.00
240L refuse / 240L recycling	\$295.00
240L refuse / 360L recycling	\$303.00
140L refuse – Additional bin	\$272.00
240L refuse – Additional bin	\$295.00
140L recycling – Additional bin	\$59.00
240L recycling – Additional bin	\$65.00
360L recycling – Additional bin	\$74.00
2 On Property Services	
On Property - 140L refuse / 140L recycling	\$294.00
On Property - 140L refuse / 240L recycling	\$297.00
On Property - 140L refuse / 360L recycling	\$305.00
On Property - 240L refuse / 240L recycling	\$309.00
On Property - 240L refuse / 360L recycling	\$317.00
On Property - 240L recycling – Additional bin	\$72.00
On Property - 360L recycling – Additional bin	\$76.00
3 Bulk Bins	
660 L Bulk Bin	\$870.00
1m ³ Bulk Bin	\$1,242.00
1.5m ³ Bulk Bin	\$1,862.00
1,100L Plastic Rear Lift Bin	\$1,576.00
3m ³ Bulk Bin	\$3,725.00
4m ³ Bulk Bin	\$4,965.00

<p>** Properties sharing a bulk bin service will be entitled to the use of bulk bins up to the capacity of 120 litres (0.120 M³) for waste and 60 litres (0.060 M³) for recycling services for each residential unit sharing the bins.</p> <p>Example: 20 units each paying for a minimum service of \$265 would be entitled to bulk bins (as defined in the schedule above)</p> <p>to the capacity of 2.4M³ (20 units x 0.120 M³).</p>
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$265), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service.</p> <p>Example: A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M³. As this capacity is above their entitlement under the minimum capacity (2.4M³ – 20 units x 0.120 M³) the additional cost of providing an additional 1.8M³ (2 x 1,100L bins @ \$1,576/bin) is shared equally amongst each of the unit holders and will be \$157.60 (\$3,152 / 20 units).</p>

Notes:

1. 'Full Service' is the provision of one refuse and one recycle bin to a single residence in a multi residential facility.

The Council will charge a minimum waste management utility charge to all improved residential land where:

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

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

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

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

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

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

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

Commercial / Industrial Charges

SERVICE LEVEL	CHARGE
1 Kerbside Collection	
140L refuse / 140L recycling	\$355.00
140L refuse / 240L recycling	\$364.00
140L refuse / 360L recycling	\$372.00
240L refuse / 240L recycling	\$442.00
240L refuse / 360L recycling	\$450.00
240L refuse – Additional bin	\$442.00
240L recycling – Additional bin	\$65.00
360L recycling – Additional bin	\$74.00
2 On Property Services	
On Property - 140L refuse / 140L recycling	\$384.00
On Property - 140L refuse / 240L recycling	\$386.00
On Property - 140L refuse / 360L recycling	\$394.00
On Property - 240L refuse / 240L recycling	\$454.00
On Property - 240L refuse / 360L recycling	\$462.00
On Property - 240L recycling – Additional bin	\$72.00
On Property - 360L recycling – Additional bin	\$76.00

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

1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the LGA, the Council makes and levies special charges for the 2023/24 financial year as follows:

1.5.1 Rural Fire Brigade Special Charge

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

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

- a) The rateable land to which the special charge applies is all rateable land within the Moreton Bay Regional Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below:
 - Booroobin Rural Fire Brigade
 - Bellthorpe Rural Fire Brigade
 - Clear Mountain Rural Fire Brigade
 - Closeburn/Cedar Creek Rural Fire Brigade
 - Dayboro and District Rural Fire Brigade
 - Delaney's Creek Rural Fire Brigade
 - Donnybrook Town Rural Fire Brigade
 - Elimbah Rural Fire Brigade
 - Meldale Rural Fire Brigade
 - Mount Mee Rural Fire Brigade
 - Mount Nebo Rural Fire Brigade
 - Narangba West Rural Fire Brigade
 - Ocean View Rural Fire Brigade
 - Rocksberg-Moorina Rural Fire Brigade
 - Samford Rural Fire Brigade
 - Samsonvale Rural Fire Brigade
 - Stanmore District Rural Fire Brigade
 - Stony Creek Rural Fire Brigade
 - Toorbul Rural Fire Brigade
 - Villeneuve Neurum (part) Rural Fire Brigade
 - Wamuran Rural Fire Brigade.
- b) The service, facility or activity for which the overall plan is made is the provision of a rural fire service.
- c) The estimated cost of implementing the overall plan in the 2023/24 financial year is \$270,175.
- d) The provision of a rural fire service is an ongoing matter. The estimated time for carrying out the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the special charge applies will specially benefit to the same extent from the provision of a rural fire service using funds raised by the special charge. The charge will assist rural fire brigades in the upgrade and maintenance of equipment necessary to provide a rural fire service.

The amount of the special charge will be \$25.00 per annum.

1.5.2 Rural Recycling and Waste Management Special Charge

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

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

The overall plan for the supply of the rural recycling and waste management service is:

- a) The rateable land to which the special charge applies is all rateable land that is improved land not being subject to a waste management utility charge.
- b) The service, facility or activity for which the overall plan is made is assisting in meeting the costs associated with the provision and management of recycling and waste disposal facilities, which includes a contribution towards the costs of:
 - administration of refuse and recycling contracts;
 - operation and maintenance of landfills for disposal of domestic waste;
 - operation and maintenance of waste from transfer stations;
 - interest and redemption of capital works;
 - transport of waste from transfer stations to landfill for disposal;
 - construction and development of waste disposal facilities;
 - purchase of future landfill sites;
 - supervision and operation of landfills to ensure compliance with the Environmental Protection Act 1994;
 - collection of roadside litter and supply and service of street litter bins.
- c) The estimated cost of implementing the overall plan in the 2023/24 financial year is \$129,409.
- d) The provision of recycling and waste management facilities is an ongoing matter. The estimated time for carrying out the overall plan as it presently exists is one year.

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

The amount of the special charge will be \$133.00 per annum.

1.5.3 Commercial Waste Management Special Charge

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

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

- a) The rateable land to which the special charge applies is all rateable land used for commercial purposes that is improved land not being subject to a waste management utility charge.
- b) The service, facility or activity for which the overall plan is made is for the purpose of assisting in meeting the costs associated with the availability and management of waste disposal facilities, which includes a contribution towards the costs of:
 - administration of refuse and recycling contracts;
 - operation and maintenance of landfills for disposal of commercial waste;
 - operation and maintenance of waste from transfer stations;
 - interest and redemption of capital works;
 - transport of waste from transfer stations to landfill for disposal;
 - construction and development of waste disposal facilities;
 - purchase of future landfill sites;
 - supervision and operation of landfills to ensure compliance with the Environmental Protection Act 1994;
 - collection of roadside litter and supply and service of street litter bins.
- c) The estimated cost of implementing the overall plan in the 2023/24 financial year is \$398,202.
- d) The provision of waste management facilities is an ongoing matter. The estimated time for carrying out the overall plan as it presently exists is one year.

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

The amount of the special charge will be \$133.00 per annum.

1.5.4 North Lakes Enhanced Services Special Charge

The Council makes and levies a special charge to be known as the North Lakes Enhanced Services Special Charge on all rateable land within the suburb of North Lakes. The parks, public areas, road reserves, street furniture and park infrastructure in this area require higher maintenance levels than comparable facilities across the region due to the type, quality and number of facilities provided. The special charge will fund the required higher level of maintenance.

The overall plan to fund the additional costs associated with the higher maintenance levels for public facilities in North Lakes, over and above the standard maintenance levels in other areas across the Council's local government area is:

- a) The rateable land to which the special charge applies is all rateable land within the suburb of North Lakes.
- b) The service or activity for which the overall plan is made is providing higher maintenance levels, over and above the standard maintenance levels in other parts of the Council's local government area for public facilities including:
 - Parks – plantings, mulching, watering, weeding and mowing;
 - Public areas – lakes, boardwalks;
 - Roads reserves – footpaths, plantings, mulching, watering, weeding and mowing;
 - Park infrastructure – playground equipment, barbeque facilities, park furniture and shade shelters; and
 - Street furniture – street signs and lighting poles.
- c) The estimated cost of implementing the overall plan in the 2023/24 financial year is \$1,055,572.
- d) The provision of higher maintenance levels for public facilities in North Lakes is an ongoing matter. The estimated time for carrying out the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the charge applies will specially benefit from the provision of higher maintenance levels for public facilities in North Lakes because that land and the occupiers of the land have direct use of and exposure to the amenity created by these public facilities. This special charge has been set by Council to reflect sufficient and equitable contributions by the owners of the land to the additional cost of maintaining these high quality facilities in North Lakes.

The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.

The annual amount of the special charge will vary as follows:

- Residential properties that are part of a community titles scheme and are within a retirement village registered under the Retirement Villages Act 1999 – \$9 per annum.
- Residential properties that are part of a community titles scheme and are not within a retirement village registered under the Retirement Villages Act 1999 – \$28 per annum.
- Properties included in the Super Regional Drive-in Shopping Centre (S1S) or Mega Store Retailer Sub Regional A (S4M) differential general rating categories – \$1,870 per annum.
- All other properties – \$140 per annum.

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

1.5.5 Newport Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Newport Canal Maintenance Special Charge (“special charge”) on the rateable land described below for the purpose of funding works for preserving, maintaining and keeping clean and navigable (“works”) the canals at Newport Waterways (“canals”).

The special charge applies to properties in the suburb of Newport with canal frontage. This area includes lots in community titles schemes where the scheme land has canal frontage, and the whole of the Newport Waterways Marina complex which is on multiple titles but is a single canal-front entity in terms of land use.

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

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

1. The overall plan for carrying out the works is:
 - a) The rateable land to which the special charge applies is the land specified below, and contained within the delineation on map **PLAN A**.
 - b) The service, facility or activity for which the overall plan is made is the indicative 50 year canal maintenance works program, from base year 2019/20, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) major dredging of the access channel of the canals, including spoil disposal; and
 - (ii) major dredging of the canals other than the access channel, including spoil disposal; and
 - (iii) carrying out of spot dredging, beach cleaning and replenishment as required.
 - c) The estimated cost of implementing the overall plan, in 2023 terms, is \$69,810,700 over a 50 year period from base year 2019/20.
 - d) Canal maintenance is an ongoing matter. The works, particularly dredging, are carried out periodically, but not necessarily at fixed intervals. There may be significant variations between the level of works carried out in any one particular year as compared to others.
 - e) The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2019/20.

- The 2023/24 annual implementation plan comprises the carrying out of the following works forming part of the overall plan which are intended or expected to be carried out in 2023/24:

Maintenance of the access channel of the canals

General Maintenance, Approvals and Contract Administration	\$500
Dredging and Spoil Disposal	\$20,000
Navigational Aids	\$32,000

Maintenance of the canals other than the access channel

Residential canals:

General Maintenance, Approvals and Contract Administration	\$168,100
Dredging	\$1,088,505
Spoil Disposal	\$1,026,607

Marina:

General Maintenance, Approvals and Contract Administration	\$5,900
Dredging	\$712,995
Spoil Disposal	\$672,593

MAINTENANCE TOTAL: \$3,727,200

Special benefit

- The Council is of the opinion that the lands to which the special charge applies, and the occupiers of those lands, will specially benefit from the works, as compared to other parts of its local government area generally.
- For lots fronting the canals, that benefit exists for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals. It is the Council's opinion that these lands include lots in a community titles scheme which has canal frontage, even though it may be scheme land rather than the individual lots which physically abuts the canal. The owners of those lots have rights of access to and use of the scheme land, and hence the canals. The intensity of residential use of land developed for a community title scheme is higher than if the same land area had been developed for separate lots containing single dwellings.
- These lands also include the land, whether dry land or submerged, from time to time comprising the Newport Waterways Marina which is a single canal-front entity in terms of land use, regardless of its internal titling arrangements or boundaries.
- These lands also include land fronting the canals that is developed for commercial purposes, including (but not limited to) land that the Council is aware, at the date of this Revenue Statement, is intended to be developed as a retail, dining and entertainment precinct for which canal frontage will be a distinctive feature. The intensity of land use will be relatively much higher than for other land uses in the special charge area.

7. These lands also include the balance undeveloped land with canal frontage. As the canal frontage enhances the development potential and value of that land, the works confer special benefit on this balance land. It is therefore equitable that the owner contribute towards the cost of the works, albeit on a conservative basis which recognises that it is not yet developed, and that it is unlikely that the whole of the current rateable parcel or parcels will be developed for canal-fronting lots. To the extent that this land is developed for lake-fronting lots, as presently contemplated, those lots will pay a special charge reflecting the special benefit to that form of development as set out below.
8. For lots fronting the lake, that benefit exists for the reason that proper maintenance of those parts of the canals which enable boating access to and from the open water (via the lock and weir), and which facilitate tidal water flushing of the lake, via inlet pipes connected to canal waters and outlet through the lock and weir, is essential to those lots having effective boating access to ocean waters, and to maintenance of proper water quality in the lake.

Rateable land subject to charge

9. The Benefitted Area Map marked **PLAN A** identifies the lands maybe levied with the special charge for the 2023/24 financial year. The lands to be levied also include:
 - a) any canal lot, canal lot (residential unit), as defined below, which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment or canal allotment (residential unit) is outside the area delineated on **PLAN A**; and
 - b) any lake lot or lake lot (residential unit), as defined below, which is created during the year consequent upon construction of the lake, even if such new lake lot or lake lot (residential unit) is outside the area delineated on **PLAN A**.
10. **"canal lot"** means a parcel of land, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
 - a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - b) is used, or has been created to be used, for an end use purpose, other than a commercial purpose; and
 - c) has a valuation which values it individually and separately from any other land.
11. **"canal lot (residential unit)"** means a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997*, (a **"BCCM lot"**), whether existing as at the date of this resolution or coming into existence after the date of this resolution, where the lot or scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals that:
 - a) is used, or has been created to be used, for an end use purpose, other than a commercial purpose; and
 - b) has a valuation which values it individually and separately from any other land.
12. **"balance allotment"** means any land within the area identified as Subdivision 3 on Map **PLAN A** (which is not a canal lot, canal lot (residential unit), lake lot or lake lot (residential Unit)).

13. **"lake lot"** means a parcel of land, which may be a BCCM Lot, whether existing as at the date of this resolution or coming into existence after the date of this resolution where:
 - a) the lot or relevant scheme land abuts directly onto a lake connected by lock and weir to the canals;
 - b) the lot is used, or has been created to be used, for an end use purpose as an unattached single residential dwelling or other unattached non-commercial purpose; and
 - c) the lot has a valuation which values it individually and separately from any other land.

14. **"lake lot (residential unit)"** means a BCCM lot, whether existing as at the date of this resolution or coming into existence after the date of this resolution, where:
 - a) the lot or relevant scheme land abuts directly onto a lake connected by lock and weir to the canals;
 - b) the lot is used, or has been created to be used, for an end use purpose as an attached residential unit, or other non-commercial purpose, and forms part of a building containing one or more other such lots; and
 - c) the lot has a valuation which values it individually and separately from any other land.

15. To avoid doubt, land which is covered by a single valuation which includes both newly subdivided lots (which would be canal lots, canal lots (residential unit), lake lots or lake lots (residential unit) if separately valued) and a balance un-subdivided area, is a balance allotment.

16. The quantum of the special charge levied in the 2023/24 financial year recognises that the estimated cost of implementing the overall plan is influenced by factors which include:
 - a) a planned maintenance program over 50 years;
 - b) the need for maintenance work being triggered by circumstances that depend upon a number of factors, including highly variable natural forces which cannot be predicted with accuracy;
 - c) that the estimated cost is by its nature a figure that falls within a range within which the actual costs could fall as the true level of those costs emerges over time.

17. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, giving direct consideration to the extent to which, in the Council's opinion, different lands or their occupiers will specially benefit from the works. A prime consideration in that regard is the nature and intensity of different land uses, including commercial uses.

18. With particular reference to lake front lots, the Council recognises that these lots do not benefit from the whole of the works covered by the annual implementation plan and overall plan to the same extent as lots with direct canal frontage. However:
 - a) boating access for those lots and maintenance of lake water quality are directly dependent on the proper maintenance of Albatross Canal, Jabiru Canal, and the access channel to the ocean;
 - b) Albatross Canal, Jabiru Canal, and the access channel form part of the area within which the majority of silt deposition occurs, which is therefore the area in which the major part of dredging forming part of the works is carried out; and
 - c) the cost of dredging Albatross Canal, Jabiru Canal, and the access channel includes, as a practical matter, the cost of dredging to remove the major silt deposition which occurs within all those parts of the canals north of Zone 2 in Albatross Canal as shaded and shown on Map **PLAN E**.

19. In those circumstances, the Council considers it to be equitable that lake lots and lake lots (residential unit) share the cost of dredging Albatross Canal, Jabiru Canal, the access channel, and within all those parts of the canals north of Zone 2 in Albatross Canal on the same basis as canal lots and canal lots (residential unit), as well as costs relating to navigational aids, water quality monitoring, and administration of the works and the special charge. The balance of the costs incurred for the overall plan and annual implementation plan will not be reflected in the special charges to the owners of lake lots and lake lots (residential unit).
20. Taking those matter into consideration, the annual amount of the special charge will be as follows:
- Special charge amount No. 1 \$150,480 (marina)
 - Special charge amount No. 2 \$1,440 per canal lot
 - Special charge amount No. 2U \$864 per canal lot (residential unit)
 - Special charge amount No. 3 $\$58,864 - (NCL \times \$433) - (NLL \times \$242.05)$, where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year and NLL = number of lake lots created by registration of separate title from balance allotments during the rating year.
 - Special charge amount No. 4 $\$3,168 \times CF/20$ metres, per lot, where CF is the canal frontage (in metres) of the lot to be levied
 - Special charge amount No. 5 \$805 per lake lot
 - Special charge amount No. 5U \$405 per lake lot (residential unit)
21. Special charge amount No. 1 must be levied on all land which comprises subdivision 1, currently used as marina, where the use of the land is not residential. To avoid doubt, if any part of the land which comprises subdivision 1 is reconfigured to create residential allotments, the new residential allotments would not be subject to Special charge amount No. 1, but will be subject to Special charge amount No. 2 or Special charge amount No. 2U if they meet the relevant definitions.
22. Special charge amount No. 2 must be levied on each canal lot (including canal lots coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).
23. Special charge amount No. 2U must be levied on each canal lot (residential unit), (including canal lots (residential unit) coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).
24. Special charge amount No. 3 must be levied on balance allotments currently comprising the area shaded yellow on Map **PLAN A** and identified as Subdivision 3. Where the land on which Special charge amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

25. Special charge amount No. 4 must be levied on all land with frontage to the canals which is used for commercial purposes (including such land coming into existence as a rateable lot after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis). If such land is reconfigured for commercial use by way of a Community Title Scheme, then to the extent that individual lots do not have direct canal frontage, Special Charge amount No. 4 will first be notionally calculated based on the canal frontage of the Scheme Land, and then levied on individual lots in proportion to their interest schedule lot entitlement under the *Body Corporate and Community Management Act 1997*.
26. Special charge amount No. 5 must be levied on each lake lot (including lake lots coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).
27. Special charge amount No.5U must be levied on each lake lot (residential unit), (including lake lots (residential unit) coming into existence after the date of adoption of the relevant rating resolution, which must be levied on a pro rata time basis).

1.5.6 Pacific Harbour Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Pacific Harbour Canal Maintenance Special Charge (“**special charge**”) on the rateable land described below for the purpose of funding works for preserving, maintaining and keeping clean and navigable (“**works**”) the canals and associated public infrastructure at Pacific Harbour.

The special charge applies to properties in the Pacific Harbour estate with canal frontage. This includes lots in a community titles scheme where the scheme land has canal frontage, and the whole of the Pacific Harbour Marina complex. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for carrying out the works is:
 - a) The rateable land to which the special charge applies is the land specified below.
 - b) The service, facility or activity for which the overall plan is made is the indicative 50 year canal maintenance works program, from base year 2019/20, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) major dredging of the canals, including spoil disposal; and
 - (ii) maintenance of public infrastructure associated with the canals; and
 - (iii) carrying out of spot dredging as required.
 - c) The estimated cost of implementing the overall plan, in 2023 terms, is \$20,729,500 over a 50 year period from base year 2019/20.
 - d) Canal maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2019/20.

2. The 2023/24 annual implementation plan comprises carrying out the following works forming part of the overall plan which are intended or expected to be carried out in 2023/24:

Maintenance of the canals

Residential canals:

General Maintenance, Approvals and Contract Administration	\$82,840
Canal system dredging	\$5,157,154
Spoil disposal	\$2,918,451

Marina:

General Maintenance, Approvals and Contract Administration	\$4,360
Dredging	\$737,846
Spoil disposal	\$417,549

MAINTENANCE TOTAL: \$9,318,200

3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals and associated infrastructure. To avoid doubt, it is the Council's opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, and all lots, whether dry land or submerged, from time to time comprising the Pacific Harbour Marina.
4. The Benefitted Area Map marked "Plan B" identifies the lands to be levied with the special charge for the 2023/24 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on "Plan B".
5. "**canal allotment**" means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - is used, or has been created to be used, for an end user purpose; and
 - has a valuation which values it individually and separately from any other land; and
 - is not contained within that part of the identified area shaded blue on "Plan B" (which area is described as "**subdivision 1**").

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

6. "**balance allotment**" means any land within the area identified as Subdivision 3 and 4 on "Plan B".
7. To avoid doubt, land which is covered by a valuation which includes both newly subdivided allotments (which would be canal allotments if separately valued) and a balance un-subdivided area is a balance allotment.

8. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
9. The annual amount of the special charge made shall vary as follows:
 - Special charge amount No. 1 \$12,075
 - Special charge amount No. 2 \$302 per canal allotment
 - Special charge amount No. 3 \$636 - (NCL x \$79.50), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
 - Special charge amount No. 4 \$477 - (NCL x \$79.50), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
10. Special charge amount No. 1 must be levied on all land which comprises subdivision 1. Where the land on which Special charge amount No. 1 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
11. Special charge amount No. 2 must be levied on each canal allotment (including canal allotments coming into existence after the date of this resolution which must be levied on a pro rata time basis).
12. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on "Plan B" and identified as Subdivision 3. Where the land on which Special charge amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata by lot basis.
13. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on "Plan B" and identified as Subdivision 4. Where the land on which Special charge amount No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

1.5.7 Bribie Gardens Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Bribie Gardens Canal Maintenance Special Charge (“special charge”) on the rateable land described below for the purpose of funding works for preserving, maintaining and keeping clean and navigable (“works”) the canals and associated public infrastructure and preserving and maintaining the lock and weir at Bribie Gardens.

The special charge applies to properties in the Bribie Gardens estate with canal frontage regardless of whether they are located in front of or behind the lock and weir. To avoid confusion, this includes lots in community titles schemes where the scheme land has canal frontage. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for carrying out the works is:
 - a) The rateable land to which the special charge applies is the land specified below.
 - b) The service, facility or activity for which the overall plan is made is the indicative 50 year canal maintenance works program, from base year 2019/20, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) major dredging of the canals, including spoil disposal; and
 - (ii) maintenance of public infrastructure associated with the canals; and
 - (iii) maintenance and replacement of the lock and weir; and
 - (iv) carrying out of spot dredging as required.
 - c) The estimated cost of implementing the overall plan, in 2023 terms, is \$21,839,500 over a 50 year period from base year 2019/20.
 - d) Canal maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2019/20.
2. The 2023/24 annual implementation plan comprises the carrying out of the following works forming part of the overall plan which are intended or expected to be carried out in 2023/24:

Maintenance of the canals

Residential canals:

General Maintenance, Approvals and Contract Administration	\$26,200
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Lock and Weir:

Maintenance of the Lock and Weir Capital	\$37,500
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works	\$272,500
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MAINTENANCE TOTAL:	<u>\$336,200</u>
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3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals and associated infrastructure. To avoid doubt, it is the Council’s opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal.

4. The Benefitted Area Map marked "Plan C" identifies the lands to be levied with the special charge for the 2023/24 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on "Plan C".
5. "**canal allotment behind the lock and weir**" means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
 - a) is located on the northern (inland) side of the lock and weir; and
 - b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - c) is used, or has been created to be used, for an end user purpose; and
 - d) has a valuation which values it individually and separately from any other land; and
 - e) is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
6. "**canal allotment in front of the lock and weir**" means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
 - a) is located on the southern (ocean) side of the lock and weir; and
 - b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - c) is used, or has been created to be used, for an end user purpose; and
 - d) has a valuation which values it individually and separately from any other land; and
 - e) is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
7. A canal allotment behind the lock and weir, and a canal allotment in front of the lock and weir includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.
8. The quantum of the special charge levied in the 2023/24 financial year recognises that the estimated cost of implementing the overall plan is influenced by factors which include, a planned maintenance program over 50 years; the need for maintenance work being triggered by circumstances that depend upon a number of factors, including highly variable natural forces which cannot be predicted with accuracy; and that the estimated cost is by its nature a figure that falls within a range within which the actual costs could fall. Accordingly the quantum of the special charge levied in the 2023/24 financial year is set at a level which, if levied annually over the 50 year life of the plan, would not fully recover the estimated cost of implementing the overall plan over that period.
9. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.

10. The annual amount of the special charge made shall vary as follows:
 - Special charge amount No. 1 \$1,751
 - Special charge amount No. 2 \$959 per canal allotment behind the lock and weir
 - Special charge amount No. 3 \$226 per canal allotment in front of the lock and weir
11. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
12. Special charge amount No. 2 must be levied on each canal allotment behind the lock and weir (including canal allotments behind the lock and weir coming into existence after the date of this resolution which must be levied on a pro rata time basis).
13. Special charge amount No. 3 must be levied on each canal allotment in front of the lock and weir (including canal allotments in front of the lock and weir coming into existence after the date of this resolution which must be levied on a pro rata time basis).

1.5.8 Redcliffe Aerodrome Special Charge

The Council makes and levies a special charge to be known as the Redcliffe Aerodrome Special Charge ("special charge") on the rateable land identified below for the purpose of funding works for the operation, maintenance, repair and upgrading ("works") of Redcliffe Aerodrome.

The special charge is levied on rateable properties comprising the leased private, business or commercial sites adjacent to Redcliffe Aerodrome. As the Redcliffe Aerodrome is not a commercial airport, the primary use of and benefit from the operation, maintenance and upgrading of the aerodrome is conferred upon the private air transport and aviation- related businesses which occupy premises within the aerodrome boundaries. The level of this special charge has been set by Council to reflect sufficient and equitable contributions by these property owners to the cost of providing both operational and capital works and services at the aerodrome.

1. The overall plan for carrying out the works is:
 - a) The rateable land to which the special charge applies is the land specified below.
 - b) The service, facility or activity for which the overall plan is made is the indicative 10 year operational and capital works program for Redcliffe Aerodrome, from base year 2023/24, 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 2023 terms, is \$7,114,679 over a 10 year period from base year 2023/24.
 - d) Aerodrome maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 10 years from base year 2023/24.

2. The 2023/24 annual implementation plan comprises carrying out the following works forming part of that overall plan which are intended or expected to be carried out in 2023/24:

Aerodrome Operations

Operations cost \$564,469

Aerodrome Capital

Resurfacing Program \$270,000

AERODROME TOTAL: \$834,469

3. The Council is of the opinion that occupiers of the rateable land to which the special charge applies will specially benefit from the works and services for the reason that:
 - a) Redcliffe Aerodrome is not a commercial airport; and
 - b) most usage of Redcliffe Aerodrome is use by or for the benefit of private air transport or aviation-related operators who lease land within the Aerodrome holding, and are the occupiers of the rateable land proposed to be charged; and
 - c) the works and services in the overall plan facilitate or enhance that usage.
4. The Benefitted Area Map marked "Plan D" identifies the lands to be levied with the special charge for the 2023/24 financial year.
5. The Council considers it appropriate that the amount of the special charge for each parcel of rateable land be based upon land area, given that land area is a reasonable reflection of the scale of the occupier's activity, and therefore that occupier's relative level of special benefit from the works.

The amount of the special charge for the 2023/24 financial year will be \$14.39 per square metre of rateable land.

1.6 SEPARATE CHARGES

In accordance with section 94(1)(b)(iii) of the LGA, the Council makes and levies separate charges for the 2023/24 financial year as follows:

1.6.1 Regional Infrastructure Charge

The Council makes and levies a separate charge on all rateable land to be known as the Regional Infrastructure Separate Charge. Funds raised from the Regional Infrastructure Separate Charge will be expended to enhance and rehabilitate transport and stormwater infrastructure that benefits the entire local government area (key infrastructure).

The Council considers all rateable land should contribute equally to the Regional Infrastructure Separate Charge because the key infrastructure, its enhancement and rehabilitation confers a general benefit on all rateable land

The amount of the separate charge for the 2023/24 financial year will be \$85.00 per annum.

1.6.2 Regional Environment Charge

The Council makes and levies a separate charge on all rateable land to be known as the Environment Separate Charge. Funds raised from the Environment Separate Charge will be used to fund the costs of a range of environmental initiatives including but not limited to:

- The acquisition, protection and management of environmentally significant land.
- On-ground rehabilitation, maintenance and research projects that assist in the protection and enhancement of our biodiversity, waterways and wetlands and coastal areas.
- Engagement and support for the communities that are involved in the protection and enhancement of the environment and its native wildlife in the Moreton Bay region.

The Council considers all rateable land should contribute equally to the Environment Separate Charge because the enhancement, rehabilitation and conservation of the environment confers a general benefit on all rateable land.

The amount of the separate charge for the 2023/24 financial year will be \$25.50 per annum.

1.7 CONCESSIONS

For the financial year ending 30 June 2024 the Council will exercise its power to grant a concession for rates or charges under the LGR, Chapter 4, part 10, in the following ways:

1.7.1 Concession 1: Council Pensioner Rebate ¹

- Where a person is receiving a pension under Commonwealth law as confirmed by the Centrelink Confirmation eService, and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme) with respect to land located in the Moreton Bay Regional Council local government area (Qualifying Pensioner), the Council may partly rebate (rebate) the general rate and charges levied on the land in the amount equivalent to 50% of the total levy up to the Maximum Rebate per annum granted on a quarterly pro rata basis.
- A person will also be considered a Qualifying Pensioner if they are receiving a pension under Commonwealth law, and have entered into a long term lease or agreement with a retirement village operator for a property under a community titles scheme located in the Moreton Bay Regional Council local government area and the property is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately and, under the terms of the long term lease or agreement, the Qualifying Pensioner must be responsible for the payment of rates levied on the property.
- The rebate may only be granted on the basis of an application submitted to the Council. A new application
- must be made whenever there is a change to the Qualifying Pensioner's pension entitlements or address.
- The rebate will not be applied retrospectively to any rating period prior to the rating period in which the application for the rebate was made.
- Where the eligibility date is confirmed as being a date falling in a previous rating period then the rebate will be granted for the entire current rating period in which the application was made.
- Where the eligibility date is confirmed as being a date within the current rating period in which the application was made then the rebate will be granted from the first day of the next rating period.

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

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

To avoid doubt:

- The preceding paragraph applies only to persons when they first apply for a rebate after the adoption of this revenue statement and the 2023/24 budget, and not to persons who are already in receipt of a rebate at that time;
- this provision applies only to persons who apply for a rebate as soon as practicable after they receive their entitlement and not to persons in respect of whom there is any material delay between the receipt of their entitlement and their application to the Council for their rebate.
- the maximum period for receipt of the rebate cannot under any circumstances exceed 12 months (4 rating quarters) prior to the commencement of the rating quarter in which the application is received.
- The rebate will be granted pro rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The rebate will be granted pro rata according to the Qualifying Pensioner's proportional share of ownership of the land with the exception that pro rata will not apply where proportional ownership is confined to marriage and de facto relationships.
- Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period.
- "Rating Period" means the period for which rates and charges are levied as specified on the rate notice issued by the Council.
- The Maximum Rebate is:
 - Where a Qualifying Pensioner is receiving the maximum rate of pension (Maximum Rate) under Commonwealth law, or is in receipt of a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService - **\$250.00 per annum.**
 - Where a Qualifying Pensioner is receiving a pension under Commonwealth law at a rate other than the Maximum Rate as confirmed by the Centrelink Confirmation eService - **\$100.00 per annum.**

1.7.2 Concession 2: State Government Subsidy

- Where a person is receiving a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, (Scheme), with respect to land located in the Moreton Bay Regional Council local government area, the Council may, subject to the terms and conditions of the scheme, partly rebate rates and charges up to the maximum dollar amount specified by the scheme from time to time.
- The subsidy will be granted and administered strictly in accordance with the terms and conditions of the scheme as published by the Queensland Government from time to time.
- The subsidy may only be granted on the basis of an application submitted to the Council. A new application must be made whenever there is a change to the qualifying pensioner's pension entitlements or address.
- The subsidy will not be applied retrospectively to any rating period prior to the rating period in which the application for the subsidy was made.
- "Rating Period" means the period for which rates and charges are levied as specified on the rate notice issued by the Council.

1.7.3 Concession 3: Council Self-funded retiree rebate

- Where a person has been granted a Commonwealth Seniors Health Card as confirmed by the Centrelink Confirmation eService, with respect to land located in the Moreton Bay Regional Council local government area, the Council may apply a maximum \$75 per annum rebate, granted on a quarterly pro rata basis for owner occupiers.
- A person will also be considered qualifying if they are a Commonwealth Seniors Health Card holder and have entered into a long term lease or agreement with a retirement village operator for a property under a community titles scheme located in the Moreton Bay Regional Council local government area and the property is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately and, under the terms of the long term lease or agreement, the Commonwealth Seniors Health Card holder must be responsible for the payment of rates levied on the property.
- The rebate may only be granted on the basis of an application submitted to the Council. A new application must be made whenever there is a change to the Qualifying Commonwealth Seniors Health Cards holder 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 only be applied once per property, owner occupied by the holder of the Commonwealth Seniors Health Card. If both owners hold the Commonwealth Seniors Health Card then the maximum \$75 per annum rebate will be applied.
- 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.

- The rebate will be granted pro rata according to the holder of the Commonwealth Seniors Health Card proportional share of ownership of the land with the exception that pro rata will not apply where proportional ownership is confined to marriage and de facto relationships.
- Where a owner 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.

1.7.4 Rebate 3: Voluntary Conservation Agreements

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

1.7.5 Rebate 4: Community Organisations

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

1.8 ISSUE OF RATE NOTICES

Rates and utility charges for the year ending 30 June 2024 will be levied quarterly at the commencement of each quarter.

1.9 INTEREST ON OVERDUE RATES

In accordance with section 133 of the LGR, all overdue rates and charges bear interest at the rate of 8.00% per annum, compounded on daily rests, commencing 10 days after the due date for payment shown on the rate notice for all days the balance remains overdue.

1.10 TIME WITHIN WHICH RATES MUST BE PAID

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

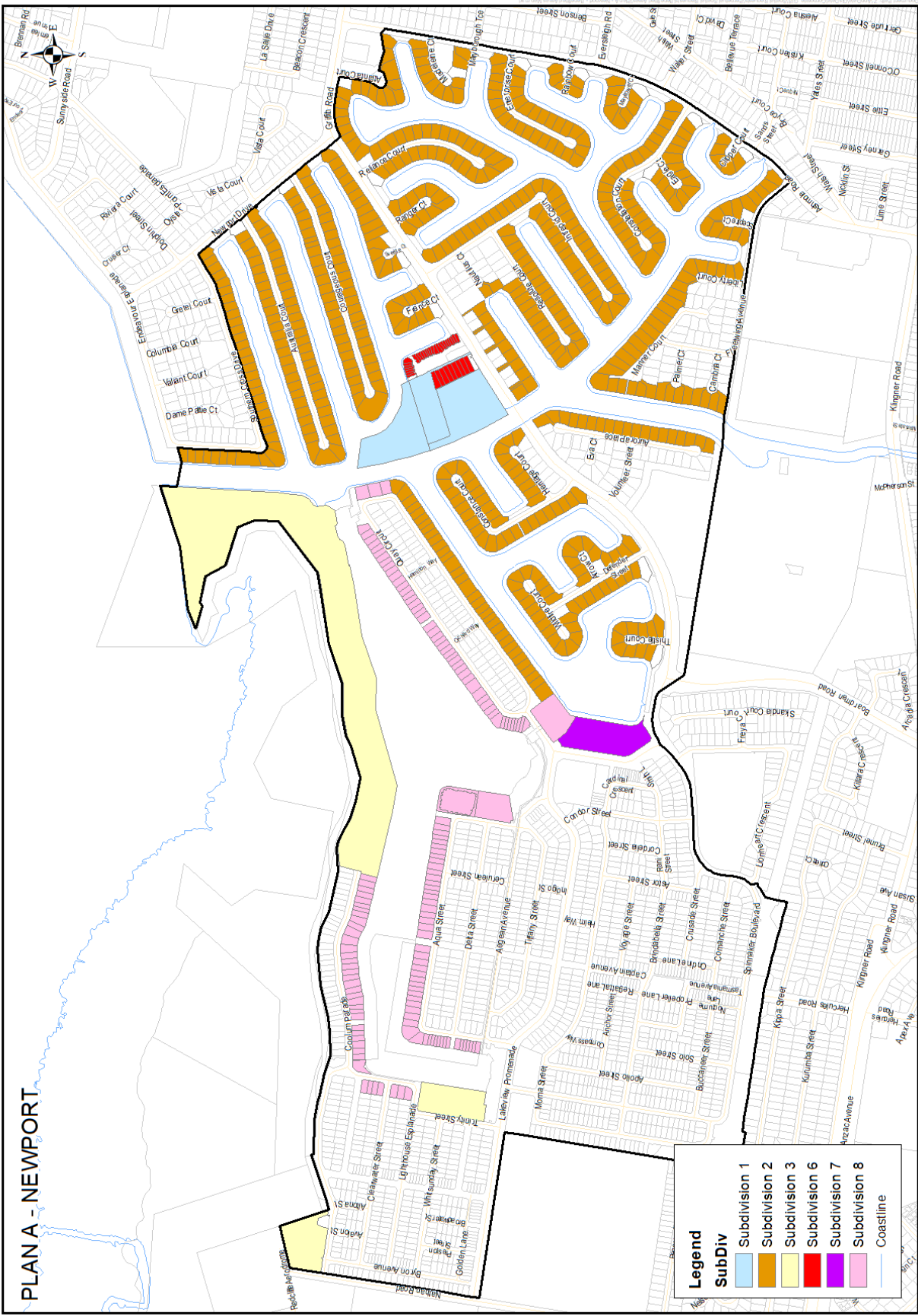
1.11 COST RECOVERY FEES

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

1.12 OTHER FEES

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

Benefitted Area Maps



PLAN B - PACIFIC HARBOUR

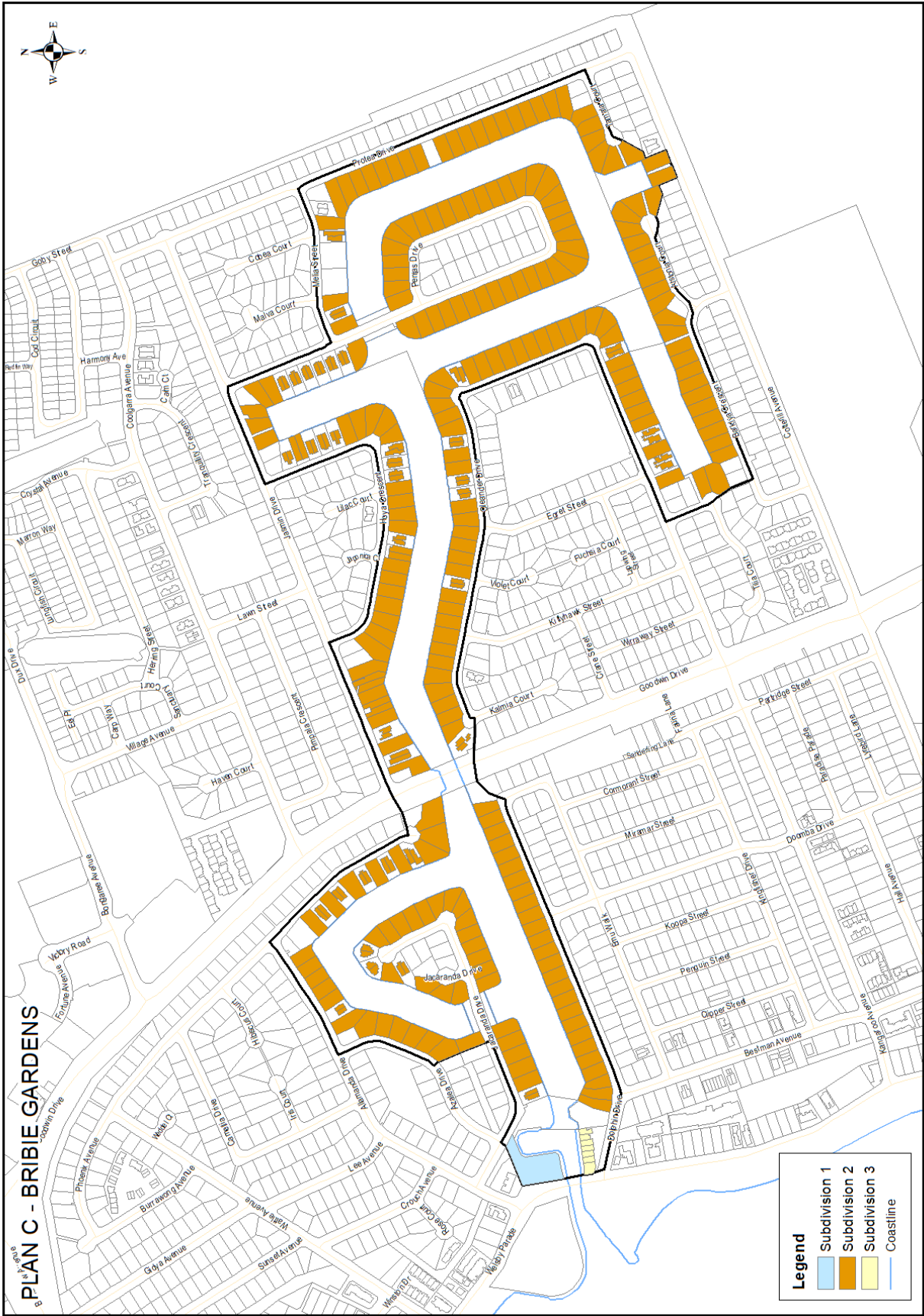


Legend

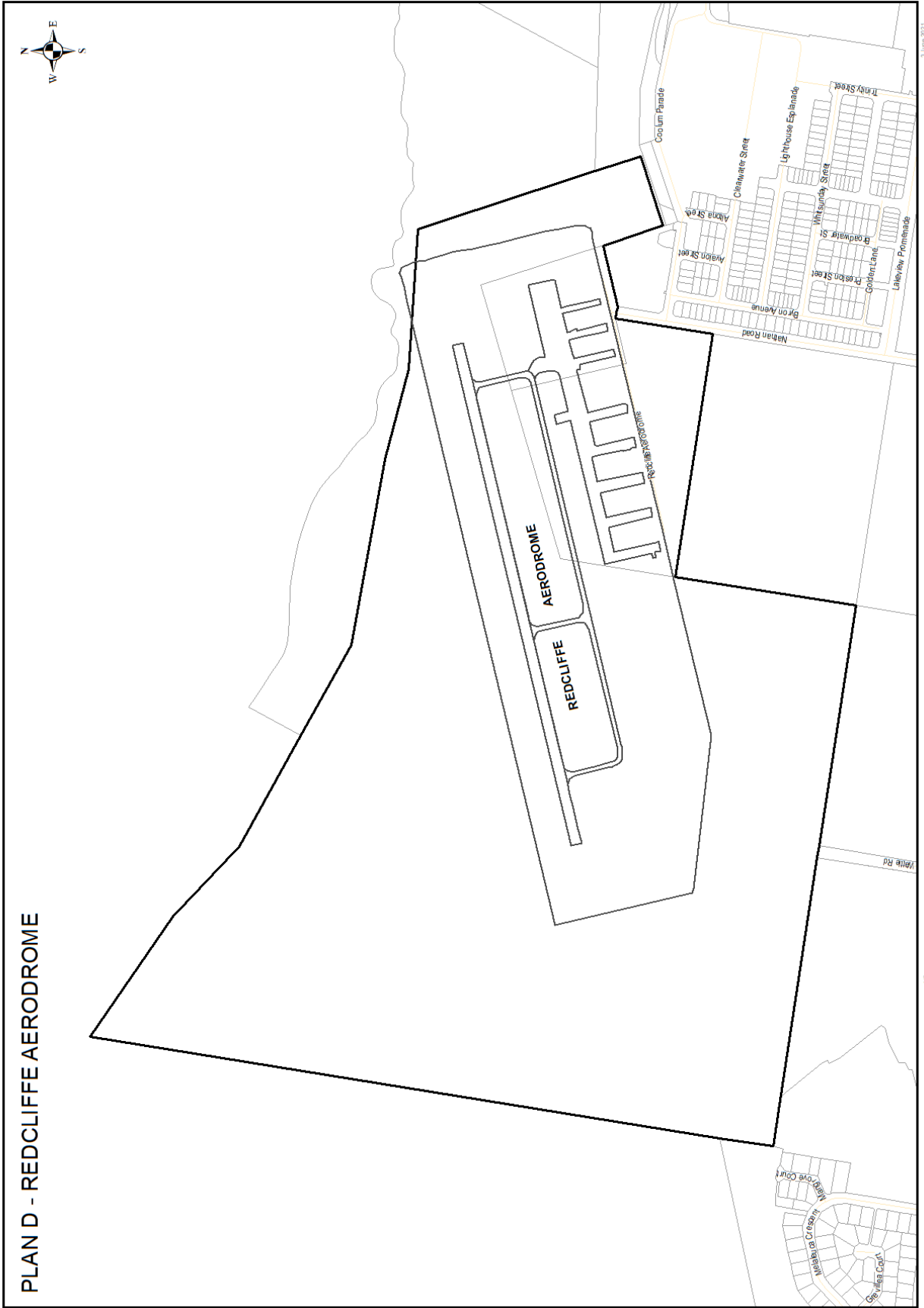
SubDiv

- Subdivision 1
- Subdivision 2
- Subdivision 3
- Subdivision 4
- Coastline

20 May 2023



PLAN D - REDCLIFFE AERODROME



Plan D - Redcliffe Aerodrome - Requested Area Map

PLAN E - NEWPORT CANALS DREDGING MAP

