

# Annual Budget

## 2024-25





## Acknowledgement

City of Moreton Bay acknowledges the Jinibara, Kabi Kabi, and Turrbal peoples and pays respects to Elders, past, present and emerging.

Council recognises that the Moreton Bay region has always been a place of cultural, spiritual, social, and economic significance to its Traditional Custodians.

Council is committed to reconciliation and working in partnership with Traditional Custodians and Aboriginal and Torres Strait Islander communities to shape a shared future for the benefit of all communities within the City of Moreton Bay and beyond.



# Message from the Mayor

City of Moreton Bay's 2024-25 budget is aimed at easing everyday cost pressures and building a sustainable future.

We understand the rising cost of living and the challenges faced by our residents.

In a Queensland first, we are helping residents with a one-off \$50 financial relief rates concession for eligible owner-occupied residential properties, which will be automatically applied to the first rates bill.

We are also boosting our support for small businesses and the rural and agribusiness sector by adding an extra \$1 million to our business support initiatives.

These cost-of-living initiatives are fully funded through the sale of our Australian Carbon Credit Units, generated from methane gas captured at our landfill sites.

With the new concession applied, the average total rate rise for an eligible owner-occupied residential property including levies equates to just \$1.35 per week.

For full transparency, when our garden organics service is introduced in December, the total average residential rate rise including levies equates to \$2.10 per week.

So, despite a large increase in land valuations across the city and a cost-of-living crisis, we have minimised rate increases to give back to our residents.

With our rapid population growth, we cannot afford to slow down on infrastructure investment.

Our \$277 million capital works program means we can continue to deliver on some of our key projects such as Youngs Crossing Road, the Suttons Beach Pavilion Redevelopment and Caboolture River Road.

This year's responsible budget delivers value for money to residents. It continues our strong focus and commitment to infrastructure, jobs and innovation to ensure as our population grows, we can sustain the lifestyle City of Moreton Bay is renowned for.

**Mayor Peter Flannery**  
City of Moreton Bay



Council's \$922 million budget will deliver a \$277 million capital works program.

Here's a snapshot of the 2024-25 budget



**\$88.5M**

Road and transport networks



**\$41.3M**

Parks and the environment



**\$80.1M**

Waste management (inc. waste collection)



**\$51.6M**

253 road rehabilitation and resurfacing projects



**\$29.6M**

Waterways and coastal areas



**\$51.2M**

Libraries, arts, history, community facilities and cultural activations



**\$16.8M**

Sport and recreation projects



**78**

Footpath projects



**\$3.7M**

Wildlife initiatives and green infrastructure



**Over 40**

FREE community events



# Your Council

In July 2023, City of Moreton Bay was declared Australia's newest city.

After 15 years as Moreton Bay Regional Council, Council underwent the reclassification under the Local Government (Moreton Bay City Council) and Other Legislation Amendment Regulation 2023.

As one of the most rapidly growing local government areas in the country, the reclassification has put Moreton Bay firmly on the map and helped Council take control of its future.

Council 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 city 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 2024.

As community leaders, Councillors are responsible for representing the needs and interests of Moreton Bay and making strategic decisions that guide the future of our city.





# Where your rates go

## Our Vibrant Communities

- Sporting Facilities
- Cemeteries
- Public Health
- 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



For more information on our Corporate Plan and Pillars  
scan the QR code or visit [moretonbay.qld.gov.au](https://moretonbay.qld.gov.au)

# Rating information



In March 2024 new property valuations were issued by the State Government for the City of Moreton Bay. While the average rise was 36%, the distribution between suburbs and property types was very diverse with property increases ranging from below 20% to in excess of 100%. The diversity in the property valuation increases has resulted in a large variation in the rate rises residents will see. To try and moderate the impact of significant rises in property values, Council has decreased the rate in the dollar applied across all rating categories to help offset the impact of the increases in property values, and maintained rates capping for residential properties at 9%.



The increase in the general rate for an owner-occupied house is 4.9% with the minimum general rate increasing by \$56 per annum to \$1,205 in 2024-25. This is, however, offset by the \$50 financial relief rebate for eligible owner-occupied residential properties. This rebate is being fully funded through the sale of Australian Carbon Credit Units (ACCUs) generated from the capture of methane gas at our landfill sites. This means that the average total rate rise, inclusive of the financial relief rebate and all utilities and special charges, for an owner-occupied residential property (R1) is 3.8% or \$70.21 per annum/\$1.35 per week.



Council's pensioner remission will continue at \$250 per eligible property per annum where the pensioner is in receipt of the maximum rate of pension, and \$100 per eligible property per annum where the pensioner is in receipt of a part pension. Council will also be continuing the remission for self-funded retirees of \$75 per eligible property per annum where the retiree holds a Commonwealth Seniors Health Card. These remissions will provide a benefit to over 28,000 properties across the city.



The City Infrastructure Charge for the rehabilitation and enhancement of transport and stormwater infrastructure will increase by \$8 to \$93 per property.



The City Environment Charge which is used to fund a range of environmental initiatives, including the acquisition of environmentally significant land, has increased by \$0.50 to \$26 per property.



Residential waste management utility charge increased approximately 8% per annum. The most popular service (240L refuse bin and 240L recycling bin) increased by \$24 which at \$319 per annum remains one of the lowest charges in SEQ. Additionally, we will be introducing a new garden organics (GO) collection service for eligible households from December 2024. This service will cost households \$39.08 for the remainder of the 2024-25 financial year.



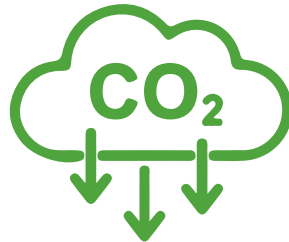
# Our new garden organics (GO) service

In December 2024, City of Moreton Bay will be launching a new garden organics collection service.

## Why is a GO bin important for our city?



**It will divert 15,000 tonnes of material from landfill each year.**



**It will reduce greenhouse gas emissions, supporting our goal of achieving net zero emissions by 2039.**



**It will move us towards a circular economy model of reuse, reduce, and recycle.**

Residential properties with a land area between 300 to 2,000 square metres will automatically receive a 240-litre GO bin. This will make it easy for residents to recycle their garden organics without having to leave home.

The charge for this new service will be \$67 per year. This will be charged on a pro-rata basis, meaning the cost to households from when the service starts in December until the end of the 2024-25 financial year will be \$39.08.

Property owners or authorised agents of residential properties can apply to opt out from the garden organics service from 10 July to 10 August 2024 if they:

- use a professional gardening service that removes the garden organics from the property, or
- use a commercial garden organics collection contractor.

Those with a land size smaller than 300 or larger than 2,000 square metres can also apply to opt in to the GO service from 1 March 2025.

Visit [moretonbay.qld.gov.au/GO](https://moretonbay.qld.gov.au/GO) to find out more.

# Get set to GO!

# Key infrastructure investments

Moreton Bay's top 20 projects for 2024-25*	\$
1. Youngs Crossing Road - Bridge and Road Construction	\$28 million
2. Road rehabilitation works at Rowley Road, Burpengary	\$6.5 million
3. Old Gympie Road Corridor upgrade	\$6.4 million
4. Upgrade of Caboolture River Road at Morayfield	\$6 million
5. Upgrade of the Francis Road, Sparkes Road and Ellis Street intersection at Lawnton	\$5.8 million
6. Upgrade of the Gordon Road and Ferny Way intersection at Ferny Hills	\$4.8 million
7. Upgrade of the William Berry Drive and Dickson Road intersection at Morayfield	\$4.7 million
8. Samford Parklands development	\$4.7 million
9. SES Depot redevelopment at Deception Bay	\$4.5 million
10. Peninsula Support Hub construction	\$4.1 million
11. The Mill at Moreton Bay - Mill Central Stage 2 works	\$4 million
12. Road rehabilitation works at Oakey Flat Road, Narangba	\$3.6 million
13. Landfill cell construction at Caboolture Waste Management Facility	\$3.5 million
14. Bray Park district recreation park development	\$3.4 million
15. Shared pathway from Esme Ave to Caboolture River	\$3 million
16. The Mill at Moreton Bay - Lakes precinct upgrade	\$3 million
17. Shared pathway at Henry Road, Griffin	\$2.8 million
18. Upgrade of the Young Road and Oakey Flat Road intersection at Narangba	\$2.6 million
19. Suttons Beach Pavilion facility redevelopment project	\$2.5 million
20. Flood works at Mathew Crescent and Rowley Road, Burpengary	\$2.5 million

\* Some of these projects are delivered with the support of the state and federal government. Subject to funding approval.



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# Annual Budget 2024-25

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## Statement of Income and Expenditure

### Long-Term Financial Forecast

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Operating Income</b>										
Gross rates and utility charges	446,473	485,861	525,052	567,559	613,677	663,735	718,100	777,164	841,359	911,157
Less discounts and rebates	(12,203)	(6,116)	(6,116)	(6,116)	(6,116)	(6,116)	(6,116)	(6,116)	(6,116)	(6,116)
Fees and charges	48,627	51,553	54,593	57,563	60,657	63,655	67,166	70,715	74,616	78,563
Interest revenue	46,606	43,185	41,821	41,702	42,378	42,939	43,433	43,923	44,915	46,476
Operational grants and subsidies	28,732	22,087	21,250	21,088	21,088	21,138	21,138	21,138	21,127	21,088
Other income	129,417	126,711	128,182	132,405	133,756	134,987	136,331	137,634	139,057	140,437
<b>Total Operating Income</b>	<b>687,652</b>	<b>723,280</b>	<b>764,781</b>	<b>814,200</b>	<b>865,440</b>	<b>920,338</b>	<b>980,052</b>	<b>1,044,459</b>	<b>1,114,958</b>	<b>1,191,605</b>
<b>Operating Expenses</b>										
Employee costs	234,050	244,767	255,817	267,369	277,032	288,280	299,910	312,021	324,542	337,580
Materials and services	281,184	288,058	301,662	319,668	331,351	355,614	378,615	398,993	421,118	444,600
Finance costs (includes Interest)	12,772	12,647	15,123	18,433	21,768	24,443	26,054	26,421	26,591	26,013
Depreciation and amortisation	157,992	169,854	177,871	185,000	190,714	198,234	205,268	212,983	216,847	219,920
<b>Total Operating Expenses</b>	<b>685,998</b>	<b>715,325</b>	<b>750,472</b>	<b>790,470</b>	<b>820,866</b>	<b>866,570</b>	<b>909,847</b>	<b>950,418</b>	<b>989,097</b>	<b>1,028,112</b>
<b>Operating Result</b>	<b>1,654</b>	<b>7,955</b>	<b>14,309</b>	<b>23,730</b>	<b>44,573</b>	<b>53,768</b>	<b>70,205</b>	<b>94,041</b>	<b>125,861</b>	<b>163,493</b>
<b>Capital grants and subsidies</b>	<b>36,242</b>	<b>47,890</b>	<b>21,403</b>	<b>9,203</b>	<b>8,843</b>	<b>5,403</b>	<b>5,003</b>	<b>5,003</b>	<b>5,003</b>	<b>5,003</b>
Developer Contributions - Cash	47,000	50,911	53,820	55,650	57,375	59,039	60,751	62,513	64,326	66,191
Developer Contributions - Assets	75,000	75,000	85,000	95,000	105,000	115,000	125,000	125,000	125,000	125,000
<b>Total Capital Income</b>	<b>158,242</b>	<b>173,801</b>	<b>160,223</b>	<b>159,853</b>	<b>171,218</b>	<b>179,442</b>	<b>190,754</b>	<b>192,516</b>	<b>194,329</b>	<b>196,194</b>
<b>Net Result</b>	<b>159,896</b>	<b>181,756</b>	<b>174,533</b>	<b>183,583</b>	<b>215,792</b>	<b>233,210</b>	<b>260,959</b>	<b>286,557</b>	<b>320,190</b>	<b>359,687</b>

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

	2024-25	2025-26	2026-27
	\$ ('000)	\$ ('000)	\$ ('000)
<b>Operating Income</b>			
Net rates and utility charges	68,940	80,839	90,540
Fees and charges	9,703	10,276	10,851
Operational grants and subsidies	5,869	0	0
Other income	5,839	6,083	6,302
Community service obligations	324	324	324
<b>Total Operating Income</b>	<b>90,675</b>	<b>97,522</b>	<b>108,017</b>
<b>Operating Expenses</b>			
Employee costs	10,254	10,727	11,220
Materials and services	58,930	63,171	68,932
Finance costs (includes Interest)	2,042	2,062	2,139
Depreciation and amortisation	4,582	4,995	5,049
Competitive neutrality adjustments	14,867	16,567	20,677
<b>Total Operating Expenses</b>	<b>90,675</b>	<b>97,522</b>	<b>108,017</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital grants and subsidies	0	0	0
<b>Total Capital Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Result</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Statement of Financial Position Long-Term Financial Forecast

	2024-25 \$ ('000)	2025-26 \$ ('000)	2026-27 \$ ('000)	2027-28 \$ ('000)	2028-29 \$ ('000)	2029-30 \$ ('000)	2030-31 \$ ('000)	2031-32 \$ ('000)	2032-33 \$ ('000)	2033-34 \$ ('000)
<b>Assets</b>										
<b>Current Assets</b>										
Cash and cash equivalents	228,624	194,075	171,473	182,068	191,516	197,017	197,708	212,114	241,159	287,179
Trade and other receivables	66,937	70,997	75,694	80,590	86,335	92,290	98,780	105,512	113,402	121,631
Inventories	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419
<b>Total Current Assets</b>	<b>297,980</b>	<b>267,491</b>	<b>249,586</b>	<b>265,077</b>	<b>280,271</b>	<b>291,726</b>	<b>298,907</b>	<b>320,045</b>	<b>356,980</b>	<b>411,229</b>
<b>Non-Current Assets</b>										
Trade and other receivables	677,604	677,604	677,604	677,604	677,604	677,604	677,604	677,604	677,604	677,604
Investments	1,554,750	1,611,750	1,668,750	1,725,750	1,782,750	1,839,750	1,896,750	1,953,750	2,010,750	2,067,750
Property, plant and equipment	7,344,328	7,560,882	7,774,042	7,981,768	8,206,992	8,433,512	8,657,342	8,887,407	9,103,485	9,313,636
Other non-current assets	835	591	346	101	0	0	0	0	0	0
<b>Total Non-Current Assets</b>	<b>9,577,516</b>	<b>9,850,826</b>	<b>10,120,742</b>	<b>10,385,224</b>	<b>10,667,346</b>	<b>10,950,867</b>	<b>11,231,696</b>	<b>11,518,761</b>	<b>11,791,839</b>	<b>12,058,990</b>
<b>Total Assets</b>	<b>9,875,496</b>	<b>10,118,318</b>	<b>10,370,328</b>	<b>10,650,301</b>	<b>10,947,617</b>	<b>11,242,593</b>	<b>11,530,603</b>	<b>11,838,806</b>	<b>12,148,819</b>	<b>12,470,219</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
Trade and other payables	68,672	71,005	74,304	78,169	81,241	86,319	91,227	95,489	100,601	105,725
Borrowings	46,950	54,143	36,579	42,179	45,282	49,893	52,464	54,370	55,772	56,839
Provisions	14,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700
Other current liabilities	25,810	24,597	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
<b>Total Current Liabilities</b>	<b>156,132</b>	<b>164,444</b>	<b>136,583</b>	<b>146,048</b>	<b>152,223</b>	<b>161,912</b>	<b>169,391</b>	<b>175,559</b>	<b>182,074</b>	<b>188,265</b>
<b>Non-Current Liabilities</b>										
Borrowings	188,730	254,602	358,038	445,873	520,602	570,718	588,260	603,895	588,126	541,288
Provisions	55,356	55,835	57,738	56,828	57,448	59,409	61,439	61,281	60,359	62,720
Other non-current liabilities	13,597	0	0	0	0	0	0	0	0	0
<b>Total Non-Current Liabilities</b>	<b>257,683</b>	<b>310,437</b>	<b>415,776</b>	<b>502,701</b>	<b>578,050</b>	<b>630,127</b>	<b>649,699</b>	<b>665,176</b>	<b>648,485</b>	<b>604,008</b>
<b>Total Liabilities</b>	<b>413,815</b>	<b>474,881</b>	<b>552,359</b>	<b>648,748</b>	<b>730,273</b>	<b>792,039</b>	<b>819,090</b>	<b>840,736</b>	<b>830,559</b>	<b>792,273</b>
<b>NET COMMUNITY ASSETS</b>	<b>9,461,681</b>	<b>9,643,437</b>	<b>9,817,969</b>	<b>10,001,552</b>	<b>10,217,344</b>	<b>10,450,554</b>	<b>10,711,513</b>	<b>10,998,070</b>	<b>11,318,259</b>	<b>11,677,946</b>
<b>Community Equity</b>										
Asset revaluation surplus	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128
Retained surplus	7,201,553	7,383,309	7,557,841	7,741,424	7,957,216	8,190,426	8,451,385	8,737,942	9,058,131	9,417,818
<b>TOTAL COMMUNITY EQUITY</b>	<b>9,461,681</b>	<b>9,643,437</b>	<b>9,817,969</b>	<b>10,001,552</b>	<b>10,217,344</b>	<b>10,450,554</b>	<b>10,711,513</b>	<b>10,998,070</b>	<b>11,318,259</b>	<b>11,677,946</b>

## Statement of Cash Flows

### Long-Term Financial Forecast

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Cash Flows from Operating Activities</b>										
Receipts from customers	531,316	566,220	609,921	656,491	706,234	760,312	818,991	882,659	951,031	1,025,808
Payment to suppliers and employees	(519,786)	(533,139)	(555,543)	(587,387)	(608,090)	(640,401)	(675,288)	(710,684)	(745,294)	(778,698)
Interest received	46,606	43,185	41,821	41,702	42,378	42,939	43,433	43,923	44,915	46,476
Borrowing costs	(9,730)	(9,520)	(11,856)	(15,129)	(18,370)	(20,897)	(22,354)	(22,646)	(22,767)	(22,010)
Non-capital grants and contributions	28,793	22,815	21,341	21,112	21,081	21,132	21,138	21,144	21,121	21,092
<b>Cash inflow (outflow) from Operating Activities</b>	<b>77,200</b>	<b>89,560</b>	<b>105,685</b>	<b>116,788</b>	<b>143,234</b>	<b>163,086</b>	<b>185,921</b>	<b>214,396</b>	<b>249,008</b>	<b>292,669</b>
<b>Cash Flows from Investing Activities</b>										
Payments for property, plant and equipment	(277,144)	(327,789)	(308,286)	(299,981)	(313,337)	(312,254)	(306,597)	(320,548)	(310,425)	(307,571)
Grants and contributions received	83,242	98,801	75,223	64,853	66,218	64,442	65,754	67,516	69,329	71,194
Other cash flows from investing activities	145,597	15,190	16,403	33,000	33,000	33,000	33,000	33,000	33,000	33,000
Proceeds from the sale of assets	2,500	16,625	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Cash inflow (outflow) from Investing Activities</b>	<b>(45,805)</b>	<b>(197,173)</b>	<b>(214,160)</b>	<b>(199,628)</b>	<b>(211,619)</b>	<b>(212,312)</b>	<b>(205,343)</b>	<b>(217,532)</b>	<b>(205,596)</b>	<b>(200,877)</b>
<b>Cash Flows from Financing Activities</b>										
Proceeds from borrowings	50,000	120,000	140,000	130,000	120,000	100,000	70,000	70,000	40,000	10,000
Repayment of borrowings	(42,409)	(46,689)	(53,862)	(36,280)	(42,044)	(45,273)	(49,887)	(52,458)	(54,367)	(55,772)
Lease Repayments	(362)	(247)	(265)	(285)	(123)	0	0	0	0	0
<b>Cash inflow (outflow) from Financing Activities</b>	<b>7,229</b>	<b>73,064</b>	<b>85,873</b>	<b>93,435</b>	<b>77,833</b>	<b>54,727</b>	<b>20,113</b>	<b>17,542</b>	<b>(14,367)</b>	<b>(45,772)</b>
<b>Net (decrease) / increase in Cash Held</b>	<b>38,624</b>	<b>(34,549)</b>	<b>(22,602)</b>	<b>10,595</b>	<b>9,448</b>	<b>5,501</b>	<b>691</b>	<b>14,406</b>	<b>29,045</b>	<b>46,020</b>
Cash at beginning of the financial year	190,000	228,624	194,075	171,473	182,068	191,516	197,017	197,708	212,114	241,159
<b>Cash at the end of the financial year</b>	<b>228,624</b>	<b>194,075</b>	<b>171,473</b>	<b>182,068</b>	<b>191,516</b>	<b>197,017</b>	<b>197,708</b>	<b>212,114</b>	<b>241,159</b>	<b>287,179</b>

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

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)	\$ ('000)
<b>Retained Surplus</b>										
Opening balance	7,041,657	7,201,553	7,383,309	7,557,841	7,741,424	7,957,216	8,190,426	8,451,385	8,737,942	9,058,131
Net result	159,896	181,756	174,532	183,583	215,792	233,210	260,959	286,557	320,190	359,687
<b>Closing Balance</b>	7,201,553	7,383,309	7,557,841	7,741,424	7,957,216	8,190,426	8,451,385	8,737,942	9,058,131	9,417,818
<b>Asset Revaluation Surplus</b>										
Opening balance	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128
Change in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0
<b>Closing Balance</b>	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128	2,260,128
<b>Total Community Equity</b>	9,461,681	9,643,437	9,817,969	10,001,552	10,217,344	10,450,554	10,711,513	10,998,070	11,318,259	11,677,946



## Measures of Financial Sustainability

In accordance with section 169(4),(5) and (6) 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 financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total). The ratios disclosed are prepared in accordance with the 'Financial Management (Sustainability) Guideline 2024 version 1' which is available from the website of The Department of State Development, Infrastructure, Local Government and Planning.

### Operating Surplus Ratio

Description	Calculation	Target
Is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.	Operating result divided by Total operating revenue	Greater than 0%

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Greater than 0%	0.2%	1.1%	1.9%	2.9%	5.2%	5.8%	7.2%	9.0%	11.3%	13.7%

A positive ratio indicates that recurring operating revenue exceeds recurring operating expenses and this can facilitate utilising operating surpluses to assist in funding capital expenditure and reduce the reliance on borrowings. Council is forecasting to have operating surpluses over the ten year forecast period.

### Council Controlled Revenue Ratio

Description	Calculation	Target
Is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks	Net rates, levies, charges, fees and charges divided by Total operating revenue	Is a contextual measure - no target is specified

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
No target specified	70.2%	73.5%	75.0%	76.0%	77.2%	78.4%	79.5%	80.6%	81.6%	82.5%

The higher the percentage the better, as this indicates Council has the financial flexibility to significantly influence its operating income, and the capacity to respond to unexpected financial shocks. It also indicates a strong rate base that can drive operating revenue and place Council in a position to rely less on external sources of financial support, for example Federal or State Government assistance.

### Operating Cash Ratio

Description	Calculation	Target
Is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.	Operating result plus depreciation, amortisation and finance costs divided by Total operating revenue	Greater than 0%

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Greater than 0%	24.6%	25.9%	26.7%	27.5%	29.3%	29.7%	30.4%	31.6%	32.8%	34.0%

The operating cash ratio is a measure of a Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. A positive operating cash ratio indicates that Council is generating good surplus cash from its core operations, which suggests that council has the ability to use these funds to assist in funding its capital expenditure requirements.

## Unrestricted Cash Expense Cover Ratio

Description	Calculation	Target
Is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands. It represents the number of months a council can continue operating based on current monthly expenses.	Total cash equivalents, plus current investments less externally restricted cash divided by Total operating expenditure less depreciation, amortisation and finance costs	Greater than 2 months

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Greater than 2 months	4.5									Not applicable for long term sustainability

The ratio is an indicator of the unconstrained liquidity available to Council to meet ongoing and emergent financial demands. It represents the number of months a council can continue operating based on current monthly expenses. As indicated by the ratio Council has a ratio in excess of the target of 2 months available cash. This places Council in a position of having sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery.

## Leverage Ratio

Description	Calculation	Target
Is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.	Book value of debt divided by Operating result plus depreciation, amortisation and finance costs	0 to 4 times

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
0 to 4 times	1.5	1.7	2.1	2.3	2.4	2.5	2.3	2.1	1.9	1.6

As indicated by the ratio Council sits comfortably below the upper band limit of 4 times throughout the forecast period. Low ratios indicate the Council is performing well operationally, can repay its existing debt and has the capacity to borrow additional funds without placing undue financial pressure on the organisation.

## Asset Sustainability Ratio

Description	Calculation	Target
The ratio approximates the extent to which the infrastructure assets managed by council are being replaced as they reach the end of their useful lives	Capital expenditure on replacement of infrastructure assets divided by Depreciation expense on infrastructure assets	Greater than 60%

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Greater than 60%	61.9%	63.1%	66.2%	66.3%	60.5%	68.3%	68.4%	66.8%	63.4%	68.6%

Capital expenditure can broadly be classified as new (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. As the ten year forecast indicates Council's ratio is exceeding the target of 60% or better and highlights that infrastructure assets are being replaced in an appropriate timeframe.

## Asset Consumption Ratio

Description	Calculation	Target
The ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	Written down replacement cost of depreciable infrastructure assets divided by current replacement cost of depreciable infrastructure assets	Greater than 60%

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Greater than 60%	70.2%	69.8%	69.3%	68.8%	68.4%	68.0%	67.6%	67.2%	66.8%	66.5%

Throughout the ten year forecast period Council's ratio remains greater than the target range of 60%. This means that Council is replacing its assets at the earliest possible time whilst ensuring assets are not being run down to an unacceptable level of service.

## Asset Renewal Funding Ratio

Description	Calculation	Target
The ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.	Total of planned capital expenditure on infrastructure asset renewals over 10 years divided by total of required capital expenditure on infrastructure asset renewals over 10 years	Is a contextual measure - no target is specified

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
No target specified	90.2%	Not applicable for long term sustainability								

This ratio is a contextual measure with the objective to be close to 100% (but not exceeding it). Ratios of 100% indicate that Council is appropriately funding and delivering the entirety of its required capital program as outlined in its asset management plans. Ratios below 100% can indicate the actual capital expenditure occurring is not meeting the targets as set by the asset management plans and infrastructure is not being replaced in a timely manner. As indicated by the ratio Council is currently at 90% which indicates further work is required to ensure the delivery of infrastructure is in accordance with Council's asset management plans.

## Population Growth Ratio

Description	Calculation	Target
Is a key driver of a council's operating income, service needs, and infrastructure requirements into the future	Prior year estimated population divided by Previous year estimated population	Is a contextual measure - no target is specified

Target	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
No target specified	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%

This ratio is provided by the Department of State Development, Infrastructure, Local Government and Planning using the compound annual growth rate which offers a systematic approach to estimating the average population growth rate over a multi year period. As the ratio indicates the Moreton Bay Region can expect to see strong continued population growth over the forecast period.

## 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 (2024-25) compared with the rates and utility charges levied in the previous budget (2023-24). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2023-24	Adopted Budget 2024-25	% Change from 2023-24 to 2024-25
Gross Rates and Utility Charges	407,181,990	446,473,207	9.65%

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 undertaking the Clean Up 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 \$324,000. Community service obligation revenue in the amount of \$324,000 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 2024-25

Category	Budget \$
Revenue	(30,974,464)
Expenditure	220,840,668



### OUR HEALTHY ENVIRONMENTS

#### Budget 2024-25

Category	Budget \$
Revenue	(94,305,031)
Expenditure	150,866,451



### OUR WELL-PLANNED PLACES

#### Budget 2024-25

Category	Budget \$
Revenue	(42,875,061)
Expenditure	207,182,860



### OUR PROGRESSIVE ECONOMY

#### Budget 2024-25

Category	Budget \$
Revenue	(10,083,000)
Expenditure	94,375,389



### OUR ENGAGED COUNCIL

#### Budget 2024-25

Category	Budget \$
Revenue	(667,656,552)
Expenditure	119,113,390

Note: Expenditure does not include depreciation, amortisation and finance costs

## Revenue Policy 2024-25

Policy Type:	Statutory
Policy Owner:	Director Finance and Corporate Services
Responsible Manager:	Manager Financial Operations
Corporate Plan link:	Our Engaged Council
Approved By:	Council resolution
Approval Date:	14 June 2024
Review date:	30 June 2025
Version:	2024/2025

### Objective

This policy outlines how the City of Moreton Bay's (Council) intends for the 2024/25 financial year to:

- levy rates and charges;
- grant concessions for rates and charges;
- outline 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.

### Statement

City of Moreton Bay (Council), through its Corporate Plan, is committed to providing services that deliver our community's shared vision: *Our Moreton Bay. Amazing places. Natural spaces.*

Council is committed to setting and administering rates and charges appropriately to support the long-term financial sustainability of Council.

### 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.

### Differential General Rates

In accordance with section 80 of the *Local Government Regulation 2012*, 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. In accordance with Section 74 of the *Local Government Regulation 2012* 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.

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 principal place of residence of the owner.

### **Minimum General Rates**

In accordance with Section 77 of the *Local Government Regulation 2012* 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.

### **Limitation on Increase in Differential General Rates**

In accordance with section 116 of the *Local Government Regulation 2012*, 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.

### **Special Rates and Charges and Separate Rates and Charges**

In accordance with section 94 of the *Local Government Act 2009* and section 94 and 103 of the *Local Government Regulation 2012*, 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.

### **Waste Management Utility Rates and Charges**

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council has decided to levy utility charges for waste management services on rateable land in the local government area. 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; and
- Timeliness – ensuring ratepayers are given adequate notice of their liability to pay rates and charges.



## Concessions for rates and charges

In accordance with Chapter 4, part 10 of the *Local Government Regulation 2012*, Council has decided to grant a concession for rates and charges to eligible residents who own and occupy rateable land in the local government area as outlined in the 24/25 revenue statement.

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; and
- Sustainability – long term planning to ensure the financial sustainability of concessions.

The purpose of the concessions for rate and charges to be granted by Council for the 2024-25 financial year are stated in the following table.

CONCESSION FOR RATES AND CHARGES	PURPOSE FOR THE CONCESSION
Concession to pensioners who comply with the eligibility criteria set out in the Revenue Statement.	Assist pensioners to reduce their overall cost of living and to provide a consistent approach to granting rebates to eligible pensioners.
Concession to self-funded retirees who comply with the eligibility criteria set out in the Revenue Statement.	Assist self-funded retirees to reduce their overall cost of living and to provide a consistent approach to granting rebates to eligible pensioners.
Concession to property owners who enter into a voluntary conservation agreement in accordance with Council's Policy.	Support the environmental benefit of the activities provided under the voluntary conservation agreement.
Concession to Community Organisations in accordance with Council's Donations in Lieu of Rates and Charges policy.	Support the social benefit of the principal activities of eligible community organisations.
Concession to property owners who comply with the Financial Relief Rebate eligibility criteria set out in the Revenue Statement.	Assist property owners to reduce their overall cost of living and to provide a consistent approach to granting this rebate to eligible households.

## Recovery of overdue rates and charges

In accordance with section 193(1)(a)(iii) of the *Local Government Regulation 2012* council intends to apply the principles set out below for recovering overdue rates and charges.

In general terms council exercises its rate recovery powers in order to reduce the overall rate burden on ratepayers and to better manage the financial resources of Council.

- 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; and
- Cost – making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.

In accordance with section 129 of the *Local Government Regulation 2012*, council will allow ratepayers to enter an arrangement to pay. The establishment of arrangements to pay and financial hardship will be subject to the Financial Hardship Policy and requirements included in procedural and application documents prepared from time to time.

## Cost-recovery

In accordance with section 97 of the *Local Government Act 2009* Council will seek to recover the costs of providing services and undertaking activities by setting cost recovery fees. 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.

Council will be guided by the principles of:

- Clarity - ensuring cost drivers associated with the cost-recovery fees are identified and
- Neutrality - ensuring that the cost-recovery fee is not more than the cost to Council of taking the action for which the fee is charged and
- Transparency - council will make its register of cost-recovery fees available for inspection.

### Physical and Social Infrastructure Costs

In accordance with section 193(1)(c) of the *Local Government Regulation 2012* 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; and
- 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*.

### Application

This policy applies for the 2024/25 financial year to all Councillors and Council team members.

### Related Documents

#### Relevant legislation

- (a) *Local Government Act 2009*
- (b) *Local Government Regulation 2012*
- (c) *Planning Act 2016*

#### Council documents

- (d) Revenue Statement 2024/25

### Definitions

Term	Definition
Council	City of Moreton Bay / Moreton Bay City Council
City	Moreton Bay City Council Local Government Area
CEO	Chief Executive Officer of Moreton Bay City Council
Charges	The definition outlined in Schedule 4 of the <i>Local Government Act 2009</i>
Concessions	The information outlined in Chapter 4, Part 10 of the <i>Local Government Regulation 2012</i>
General rates	The definition outlined in s92 (2) of the <i>Local Government Act 2009</i>
Rates	The definition outlined in Schedule 4 of the <i>Local Government Act 2009</i>
Special rates and charges	The definition outlined in s92(3) of the <i>Local Government Act 2009</i>
Utility charges	The definition outlined in s92(4) of the <i>Local Government Act 2009</i>
Separate rates and charges	The definition outlined in s92(5) of the <i>Local Government Act 2009</i>

# Revenue Statement

## 2024-25

The following Revenue Statement has been adopted by the City of Moreton Bay for the 2024/25 financial year in accordance with the *Local Government Act 2009 (LGA)* and the *Local Government Regulation 2012 (LGR)*.

### 1. Administration

#### 1.1. Issue of Rates Notices

Rate notices will be issued quarterly at the commencement of each quarter in July, October, January, and April.

In accordance with section 118 of the LGR and section 115 of the *Fire and Emergency Services Act 1990* all rates and charges and the State Government's Emergency Management Levy are to be paid by the due date shown on the rate notice. The council is required to collect the Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990* and this levy is included on the rate notice. The council billing frequency and method noted above will be applied the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services. For the financial year 2024/25 the levy is prescribed by the Fire and Rescue Service Regulation 2011, which is subject to alteration from time to time and are therefore outside the council's discretion.

#### 1.2. Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges will be issued as required during the financial year. It is the owner's responsibility to check that all rates and charges are correct at the time of the issue of the notice.

#### 1.3. 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.

#### 1.4. Concessions

For the financial year ending 30 June 2025 the Council will exercise its power to grant a concession for rates or charges under the LGR, Chapter 4, part 10, as outlined in the below ways.

##### 1.4.1. *Council Pensioner Rebate*

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 City of Moreton Bay 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 City of Moreton Bay 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.

However, if a person who qualifies for a rebate satisfies the Council at the time of making their 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 2024/25 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**.

#### **1.4.2. 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 City of Moreton Bay 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.

#### **1.4.3. Council Self-funded Retiree Rebate**

In accordance with section 120 of the LGR, Council has determined self-funded retirees on low fixed incomes face financial insecurity and hardship. A person is considered as qualifying for this concession if they have been granted a Commonwealth Seniors Health Card as confirmed by the Centrelink Confirmation eService (Qualifying Retiree), with respect to land located in the City of Moreton Bay local government area. The Council may apply a maximum **\$75 per annum** rebate, granted on a quarterly pro rata basis for Qualifying Retirees who are 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 City of Moreton Bay 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 an 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.

#### **1.4.4. *Voluntary Conservation Agreements***

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

#### **1.4.5. *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.

#### **1.4.6. *Financial Relief Rebate***

In accordance with section 120 of the LGR, Council has determined, as a result of the hardship being caused by the wide-ranging cost of living impacts, a **\$50.00 rebate** will be granted to the owners of all residential properties that fall into one of the rating categories below as at 1 July 2024 as a one-off concession:

- Single Residential Owner Occupied/Single Household - R1
- Units Owner Occupied - U1O, U2O, U3O, U4O, U5O and U6O
- Retirement Villages – RV1

The rebate will be automatically applied. No application will be necessary.

### **1.5. Outstanding Rates and Charges**

#### **1.5.1. *Interest Charges***

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.

### 1.5.2. *Arrangements to Pay and Financial Hardship*

In accordance with section 129 of the LGR, council will allow ratepayers to enter an arrangement to pay. The establishment of arrangements to pay and financial hardship will be subject to the *Financial Hardship Policy* and requirements included in procedural and application documents prepared from time to time.

### 1.5.3. *Overdue Rates and Charges*

Where the rates and charges remain unpaid, a reminder notice will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence, which may include being referred to an external Debt Recovery Agent. Council may also undertake court proceedings to recover overdue rates and charges in accordance with section 134 of the LGR.

As per sections 138 to 146 of the LGR, council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. Vacant land and commercial properties can be sold after one year where judgement has been entered.

## 1.6. Fees and Charges

### 1.6.1. *Cost Recovery Fees*

Section 97 of the Act allows a local government to fix a cost recovery fee. The amount of all cost recovery fees fixed by the Council will not be more than the cost of the Council of providing the service or taking the action for which, the fee is charged.

### 1.6.2. *Other Fees*

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

## 2. **General Rates**

### 2.1. Rates to Apply

The Council makes and levies differential general rates. A differential system of rates provides greater equity by recognising factors such as land use and the level of services to the land. The rate will apply to the rateable value of lands which are within the City of Moreton Bay Council area as provided by the Department of Resources.

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 2024/25 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 <b>only</b> by members of a single household that includes the resident property owner or owners.	0.3119	\$1,205	9%
R2 Single Residential – otherwise occupied	Land which contains a single residence that is not part of a community title scheme and where the use and occupation of the land do not comply with <b>both</b> paragraph (a) <b>and</b> paragraph (b) in the Description for Category R1.	0.3899	\$1,506	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:

1.
  - (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.

OR

2.

- (a) One of the dwellings is an owners principal place of residence and
- (b) The other dwelling is occupied by person/s who are part of the property owner's single household and
- (c) No income is generated from either dwelling and
- (d) Neither dwelling is vacant.

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 and or 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.

Where a property is, in the opinion of Council, to have more than one predominant use or could potentially be used by virtue of the improvements or activities conducted upon the property, then the highest differential rate category will apply. For example, a residential dwelling above a light commercial dwelling would be categorised in the light commercial differential rating category.

***Residential Units (Community Title)***

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U1O Units 1 – Owner occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$1,150 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.3119	\$1,687	9%
U2O Units 2 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$950 per square metre and less than \$1,150 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.3119	\$1,567	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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 \$800 per square metre and less than \$950 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 \$950 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>	0.3119	\$1,446	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 \$650 per square metre and less than \$800 per square metre.</p>	0.3119	\$1,326	9%
U5O Units 5 – Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$90 per square metre and less than \$650 per square metre.</p>	0.3119	\$1,265	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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.	0.3119	\$1205	9%
U1N Units 1 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$1,150 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.3899	\$2,109	9%
U2N Units 2 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$950 per square metre and less than \$1,150 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.3899	\$1,958	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U3N Units 3 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$800 per square metre and less than \$950 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 \$950 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>	0.3899	\$1,808	9%
U4N Units 4 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$650 per square metre and less than \$800 per square metre.</p>	0.3899	\$1,657	9%
U5N Units 5 – Non Owner Occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$90 per square metre and less than \$650 per square metre.</p>	0.3899	\$1,506	9%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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 <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$90 per square metre.	0.3899	\$1,356	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 and/or 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	0.3899	\$3,012	No cap
F3	where the number of dwellings on the land is equal to 3	0.3899	\$4,518	No cap
F4	where the number of dwellings on the land is equal to 4	0.3899	\$6,024	No cap
F5	where the number of dwellings on the land is equal to 5	0.3899	\$7,530	No cap
F6	where the number of dwellings on the land is equal to 6	0.3899	\$9,036	No cap
F7	where the number of dwellings on the land is equal to 7	0.3899	\$10,542	No cap
F8	where the number of dwellings on the land is equal to 8	0.3899	\$12,048	No cap
F9	where the number of dwellings on the land is equal to 9	0.3899	\$13,554	No cap
F10	where the number of dwellings on the land is equal to 10	0.3899	\$15,060	No cap
F11	where the number of dwellings on the land is equal to 11	0.3899	\$16,566	No cap
F12	where the number of dwellings on the land is equal to 12	0.3899	\$18,072	No cap
F13	where the number of dwellings on the land is equal to 13	0.3899	\$19,578	No cap
F14	where the number of dwellings on the land is equal to 14	0.3899	\$21,084	No cap
F15	where the number of dwellings on the land is equal to 15	0.3899	\$23,590	No cap
F16	where the number of dwellings on the land is equal to 16	0.3899	\$24,096	No cap
F17	where the number of dwellings on the land is equal to 17	0.3899	\$25,602	No cap
F18	where the number of dwellings on the land is equal to 18	0.3899	\$27,108	No cap
F19	where the number of dwellings on the land is equal to 19	0.3899	\$28,614	No cap
F20	where the number of dwellings on the land is equal to 20	0.3899	\$30,120	No cap
F21	where the number of dwellings on the land is equal to 21	0.3899	\$31,626	No cap
F22	where the number of dwellings on the land is equal to 22	0.3899	\$33,132	No cap
F23	where the number of dwellings on the land is equal to 23	0.3899	\$34,638	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F24	where the number of dwellings on the land is equal to 24	0.3899	\$36,144	No cap
F25	where the number of dwellings on the land is equal to 25	0.3899	\$37,650	No cap
F26	where the number of dwellings on the land is equal to 26	0.3899	\$39,156	No cap
F27	where the number of dwellings on the land is equal to 27	0.3899	\$40,662	No cap
F28	where the number of dwellings on the land is equal to 28	0.3899	\$42,168	No cap
F29	where the number of dwellings on the land is equal to 29	0.3899	\$43,674	No cap
F30	where the number of dwellings on the land is equal to 30	0.3899	\$45,180	No cap
F31	where the number of dwellings on the land is equal to 31	0.3899	\$46,686	No cap
F32	where the number of dwellings on the land is equal to 32	0.3899	\$48,192	No cap
F33	where the number of dwellings on the land is equal to 33	0.3899	\$49,698	No cap
F34	where the number of dwellings on the land is equal to 34	0.3899	\$51,204	No cap
F35	where the number of dwellings on the land is equal to 35	0.3899	\$52,710	No cap
F36	where the number of dwellings on the land is equal to 36	0.3899	\$54,216	No cap
F37	where the number of dwellings on the land is equal to 37	0.3899	\$55,722	No cap
F38	where the number of dwellings on the land is equal to 38	0.3899	\$57,228	No cap
F39	where the number of dwellings on the land is equal to 39	0.3899	\$58,734	No cap
F40	where the number of dwellings on the land is equal to 40	0.3899	\$60,240	No cap
F41	where the number of dwellings on the land is equal to 41	0.3899	\$61,746	No cap
F42	where the number of dwellings on the land is equal to 42	0.3899	\$63,252	No cap
F43	where the number of dwellings on the land is equal to 43	0.3899	\$64,758	No cap
F44	where the number of dwellings on the land is equal to 44	0.3899	\$66,264	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F45	where the number of dwellings on the land is equal to 45	0.3899	\$67,7700	No cap
F46	where the number of dwellings on the land is equal to 46	0.3899	\$69,276	No cap
F47	where the number of dwellings on the land is equal to 47	0.3899	\$70,782	No cap
F48	where the number of dwellings on the land is equal to 48	0.3899	\$72,288	No cap
F49	where the number of dwellings on the land is equal to 49	0.3899	\$73,794	No cap
F50	where the number of dwellings on the land is equal to 50	0.3899	\$75,300	No cap
F51	where the number of dwellings on the land is equal to 51	0.3899	\$76,806	No cap
F52	where the number of dwellings on the land is equal to 52	0.3899	\$78,312	No cap
F53	where the number of dwellings on the land is equal to 53	0.3899	\$79,818	No cap
F54	where the number of dwellings on the land is equal to 54	0.3899	\$81,324	No cap
F55	where the number of dwellings on the land is equal to 55	0.3899	\$82,830	No cap
F56	where the number of dwellings on the land is equal to 56	0.3899	\$84,336	No cap
F57	where the number of dwellings on the land is equal to 57	0.3899	\$85,842	No cap
F58	where the number of dwellings on the land is equal to 58	0.3899	\$87,348	No cap
F59	where the number of dwellings on the land is equal to 59	0.3899	\$88,854	No cap
F60	where the number of dwellings on the land is equal to 60	0.3899	\$90,360	No cap
F61	where the number of dwellings on the land is equal to 61	0.3899	\$91,866	No cap
F62	where the number of dwellings on the land is equal to 62	0.3899	\$93,372	No cap
F63	where the number of dwellings on the land is equal to 63	0.3899	\$94,878	No cap
F64	where the number of dwellings on the land is equal to 64	0.3899	\$96,384	No cap
F65	where the number of dwellings on the land is equal to or greater than 65	0.3899	\$97,940	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	0.3119	\$1,205	Please see below
<i>Classes of capping for the VL1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.				
VL2	Land with a rateable value greater than or equal to \$1,000,000 but less than \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers:  01 – Vacant Urban Land 94 – Vacant Rural Land	0.4679	\$1,808	No cap
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	0.6238	\$2,410	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)	0.3119	\$1,205	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> .	0.3119	\$1,085	No cap
Category RV2 to Category RV45	Land which contains a retirement village where: <b>(a)</b> The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and <b>(b)</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	0.4679	\$3,364	No cap
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.4679	\$4,740	No cap
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.4679	\$9,480	No cap
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.4679	\$14,220	No cap
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.4679	\$18,960	No cap
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.4679	\$23,700	No cap
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.4679	\$28,440	No cap
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.4679	\$33,180	No cap
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.4679	\$37,920	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.4679	\$42,660	No cap
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.4679	\$47,400	No cap
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.4679	\$52,140	No cap
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.4679	\$56,880	No cap
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.4679	\$61,620	No cap
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.4679	\$66,360	No cap
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.4679	\$71,100	No cap
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.4679	\$75,840	No cap
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.4679	\$80,580	No cap
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.4679	\$85,320	No cap
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.4679	\$90,060	No cap
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.4679	\$94,800	No cap
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.4679	\$99,540	No cap
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.4679	\$104,280	No cap
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.4679	\$109,020	No cap
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.4679	\$113,760	No cap
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.4679	\$118,500	No cap
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.4679	\$123,240	No cap
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.4679	\$127,980	No cap
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.4679	\$132,720	No cap
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.4679	\$137,460	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.4679	\$142,200	No cap
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.4679	\$146,940	No cap
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.4679	\$151,680	No cap
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.4679	\$156,420	No cap
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.4679	\$161,160	No cap
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.4679	\$165,900	No cap
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.4679	\$170,640	No cap
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.4679	\$175,380	No cap
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.4679	\$180,120	No cap
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.4679	\$184,860	No cap
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.4679	\$189,600	No cap
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.4679	\$194,340	No cap
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.4679	\$199,080	No cap
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.4679	\$203,820	No cap

#### 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	0.4679	\$4,740	No cap
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.4679	\$7,110	No cap
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.4679	\$11,850	No cap
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.4679	\$16,590	No cap
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.4679	\$21,330	No cap
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.4679	\$26,070	No cap
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.4679	\$30,810	No cap
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.4679	\$35,550	No cap
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.4679	\$40,290	No cap
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.4679	\$45,030	No cap
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.4679	\$49,770	No cap
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.4679	\$54,510	No cap
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.4679	\$59,250	No cap
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.4679	\$63,990	No cap
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.4679	\$68,730	No cap
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.4679	\$73,470	No cap
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.4679	\$78,210	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.4679	\$82,950	No cap
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.4679	\$87,690	No cap
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.4679	\$92,430	No cap
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.4679	\$97,170	No cap
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.4679	\$101,910	No cap
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.4679	\$106,650	No cap
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.4679	\$111,390	No cap
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.4679	\$116,130	No cap
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.4679	\$120,870	No cap
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.4679	\$125,610	No cap
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.4679	\$130,350	No cap
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.4679	\$135,090	No cap
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.4679	\$139,830	No cap
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.4679	\$144,570	No cap
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.4679	\$149,310	No cap
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.4679	\$154,050	No cap
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.4679	\$158,790	No cap
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.4679	\$163,530	No cap
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.4679	\$168,270	No cap
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.4679	\$173,010	No cap
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.4679	\$177,750	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.4679	\$182,490	No cap
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.4679	\$187,230	No cap
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.4679	\$191,970	No cap
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.4679	\$196,710	No cap
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.4679	\$201,450	No cap
RH44	the relocatable home park has greater than or equal to 430 sites	0.4679	\$206,190	No cap

#### *Caravan Parks*

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
CP1	Land which is used primarily as a caravan park including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 49 – Caravan Park	0.6238	\$2,170	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  Note: Transitory Accommodation listings or advertising/marketing, for example on such as publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available.	0.3899	\$1,506	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  <b>60</b> – Sheep Grazing – Dry  <b>61</b> – Sheep Breeding</p> <p>Cattle Grazing  <b>64</b> – Breeding  <b>65</b> – Breeding and Fattening  <b>66</b> – Fattening  <b>67</b> – Goats</p> <p>Dairy Cattle  <b>68</b> – Milk – Quota  <b>69</b> – Milk – No Quota  <b>70</b> – Cream</p> <p>Agricultural 71 – Oil Seed  <b>73</b> – Grains  <b>74</b> – Turf Farms  <b>75</b> – Sugar Cane  <b>76</b> – Tobacco  <b>77</b> – Cotton  <b>78</b> – Rice  <b>79</b> – Orchards  <b>80</b> – Tropical Fruits  <b>81</b> – Pineapples  <b>82</b> – Vineyards  <b>83</b> – Small Crops and Fodder – Irrigation  <b>84</b> – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses  <b>85</b> – Pigs  <b>86</b> – Horses  <b>88</b> – Forestry and Logs  <b>89</b> – Animal Special  <b>90</b> – Stratum  <b>93</b> – Peanuts</p>	0.3119	\$1,627	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 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>	1.3412	\$4,639	30%
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 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>	1.1696	\$1,687	30%
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 and:</p> <p>The Poultry Farm farms 1,000 birds or less.</p>	0.6650	\$1,687	30%

## 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</p> <p>11 – Shops</p> <p>16 – Drive-In Shopping Centre/Group of Shops</p> <p>17 – Restaurant</p> <p>18 – Special Tourist Attraction</p> <p>21 – Residential Institution (non medical care)</p> <p>22 – Car Parks</p> <p>23 – Retail Warehouse</p> <p>25 – Professional Offices</p> <p>26 – Funeral Parlours</p> <p>27 – Hospitals, Convalescence Homes (medical care)(private)</p> <p>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)</p> <p>29 – Transport Terminal</p> <p>32 – Wharves</p> <p>33 – Builders Yard, Contractors</p> <p>34 – Cold Stores - Ice Works 36 – Light Industry</p> <p>38 – Advertising - Hoarding</p> <p>39 – Harbour Industries</p> <p>41 – Child Care Excluding Kindergarten</p> <p>44 – Nurseries (plants)</p> <p>45 – Theatres, Cinemas</p> <p>46 – Drive-In Theatre</p> <p>56 – Showgrounds, Racecourse, Airfields 58 – Educational Including Kindergarten</p> <p>95 – Reservoir, Dam, Bores</p> <p>96 – Public Hospital</p> <p>97 – Welfare Home/Institution</p> <p>99 – Community Protection Centre</p>	0.6799	\$1,808	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.	0.7298	\$2,651	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.	0.7018	\$2,651	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	1.0917	\$1,808	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	2.0274	\$6,628	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	0.6238	\$1,687	No cap
M4	where the number of rooms is equal to 4	0.6238	\$1,736	No cap
M5	where the number of rooms is equal to 5	0.6238	\$2,170	No cap
M6	where the number of rooms is equal to 6	0.6238	\$2,604	No cap
M7	where the number of rooms is equal to 7	0.6238	\$3,038	No cap
M8	where the number of rooms is equal to 8	0.6238	\$3,472	No cap
M9	where the number of rooms is equal to 9	0.6238	\$3,906	No cap
M10	where the number of rooms is equal to 10	0.6238	\$4,340	No cap
M11	where the number of rooms is equal to 11	0.6238	\$4,774	No cap
M12	where the number of rooms is equal to 12	0.6238	\$5,208	No cap
M13	where the number of rooms is equal to 13	0.6238	\$5,642	No cap
M14	where the number of rooms is equal to 14	0.6238	\$6,076	No cap
M15	where the number of rooms is equal to 15	0.6238	\$6,510	No cap
M16	where the number of rooms is equal to 16	0.6238	\$6,944	No cap
M17	where the number of rooms is equal to 17	0.6238	\$7,378	No cap
M18	where the number of rooms is equal to 18	0.6238	\$7,812	No cap
M19	where the number of rooms is equal to 19	0.6238	\$8,246	No cap
M20	where the number of rooms is equal to 20	0.6238	\$8,680	No cap
M21	where the number of rooms is equal to 21	0.6238	\$9,114	No cap
M22	where the number of rooms is equal to 22	0.6238	\$9,548	No cap
M23	where the number of rooms is equal to 23	0.6238	\$9,982	No cap
M24	where the number of rooms is equal to 24	0.6238	\$10,416	No cap
M25	where the number of rooms is equal to 25	0.6238	\$10,850	No cap
M26	where the number of rooms is equal to 26	0.6238	\$11,284	No cap
M27	where the number of rooms is equal to 27	0.6238	\$11,718	No cap
M28	where the number of rooms is equal to 28	0.6238	\$12,152	No cap
M29	where the number of rooms is equal to 29	0.6238	\$12,586	No cap
M30	where the number of rooms is equal to 30	0.6238	\$13,020	No cap
M31	where the number of rooms is equal to 31	0.6238	\$13,454	No cap
M32	where the number of rooms is equal to 32	0.6238	\$13,888	No cap
M33	where the number of rooms is equal to 33	0.6238	\$14,322	No cap
M34	where the number of rooms is equal to 34	0.6238	\$14,756	No cap
M35	where the number of rooms is equal to 35	0.6238	\$15,190	No cap
M36	where the number of rooms is equal to 36	0.6238	\$15,624	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M37	where the number of rooms is equal to 37	0.6238	\$16,058	No cap
M38	where the number of rooms is equal to 38	0.6238	\$16,492	No cap
M39	where the number of rooms is equal to 39	0.6238	\$16,926	No cap
M40	where the number of rooms is equal to 40	0.6238	\$17,360	No cap
M41	where the number of rooms is equal to 41	0.6238	\$17,794	No cap
M42	where the number of rooms is equal to 42	0.6238	\$18,288	No cap
M43	where the number of rooms is equal to 43	0.6238	\$18,662	No cap
M44	where the number of rooms is equal to 44	0.6238	\$19,096	No cap
M45	where the number of rooms is equal to 45	0.6238	\$19,530	No cap
M46	where the number of rooms is equal to 46	0.6238	\$19,964	No cap
M47	where the number of rooms is equal to 47	0.6238	\$20,398	No cap
M48	where the number of rooms is equal to 48	0.6238	\$20,832	No cap
M49	where the number of rooms is equal to 49	0.6238	\$21,266	No cap
M50	where the number of rooms is equal to 50	0.6238	\$21,700	No cap
M51	where the number of rooms is equal to 51	0.6238	\$22,134	No cap
M52	where the number of rooms is equal to 52	0.6238	\$22,568	No cap
M53	where the number of rooms is equal to 53	0.6238	\$23,002	No cap
M54	where the number of rooms is equal to 54	0.6238	\$23,436	No cap
M55	where the number of rooms is equal to or greater than 55	0.6238	\$23,870	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	0.9981	\$11,448	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.	0.9981	\$33,139	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.	0.7798	\$11,448	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.	0.4679	\$1,687	No cap



### 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	2.0274	\$6,628	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.	1.2476	\$147,875	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.	1.0917	\$3,615	No cap

*Drive-in Shopping Centre/Group of Shops*

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S1S Super Regional	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16F – Drive-in Shopping Centre / Group of Shops; and:</p> <p>The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.</p>	2.0274	\$1,862,124	No cap
S2S Major Regional	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16A – Drive-in Shopping Centre / Group of Shops; and:</p> <p>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.</p>	1.7155	\$1,588,282	No cap
S3S Regional	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16B – Drive-in Shopping Centre / Group of Shops; and:</p> <p>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.</p>	1.5595	\$1,423,977	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S4S Sub Regional A	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16C – Drive-in Shopping Centre / Group of Shops; and:</p> <p>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.</p>	1.4036	\$297,937	No cap
S5S Sub Regional B	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16D – Drive-in Shopping Centre / Group of Shops; and:</p> <p>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.</p>	1.2476	\$147,875	No cap
S6S Local Shopping Centre A	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16E – Drive-in Shopping Centre / Group of Shops; and:</p> <p>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.</p>	1.0917	\$16,431	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S7S Local Shopping Centre B	<p>Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier:</p> <p>16G – Drive-in Shopping Centre / Group of Shops; and:</p> <p>The total lettable area of the drive in shopping centre/group of shops is less than 3,000 and equal to or greater than 1,300 square metres, and the size of the physical land parcel is greater than 4,000 square metres.</p>	0.9357	\$3,287	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).	1.2476	\$297,937	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).	1.1852	\$147,875	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).	1.0917	\$16,431	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.	0.9357	\$3,287	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.	1.1228	\$12,050	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.	1.0137	\$2,555	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	1.5907	\$13,255	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	1.1228	\$7,592	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HC5 Large Commercial / Industrial	Land which is used for large scale commercial or industrial purposes being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers:  28A - Warehouse and Bulk Stores 36A – Large Industry and:  The building/s on the land have a gross floor area greater than 10,000 square metres.	0.7486	\$7,592	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	0.3119	\$1,205	Please see below
<i>Classes of capping for the O1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. 2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.				
O2	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000	0.4679	\$1,808	No cap
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	0.6238	\$2,410	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.



## 2.2. Minimum Differential General Rates

In accordance with Section 77 of the Local Government Regulation 2012 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.

## 2.3. Limitation of Increase in General Rates Levied

For the financial year 2024/25, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2023/24 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 2023/24 financial year, any increase in differential general rates will be limited to the corresponding annual amount for the rates in the 2024/25 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:

- 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
- 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
- A discounted valuation under Chapter 2, (sections 49 to 51), of the Land Valuation Act 2010 has ceased; or
- There has been a change in the differential rating category.

## 2.4. Objecting to a Differential General Rate Category

In accordance with section 90(2) of the LGR the only ground for objecting to the rating category for the land is that the owner considers the land should belong to a different rate category.

In accordance with section 90(3) of the LGR the owner may object by giving the local government an objection notice. Section 90(4) of the LGR details the form an objection notice should take. Council will assess differential general rate objections submitted with the required supporting documentation.

Section 90(5) of the LGR specifies that the owner must give the objection notice within one of the following:

- a) 30 days after the day when the rate notice was issued
- b) a longer period that the local government allows.

Council will generally only accept a differential general rate objection notice in the financial year for which the rates have been levied. Adjustment to rates and charges as a result of a differential general rate objection notice will only be made from the commencement of the quarter in which the objection was lodged.

## 2.5. 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

## 3. **Separate Charges**

In accordance with section 94(1)(b)(iii) of the LGA, the Council makes and levies separate charges for the 2024/25 financial year as outlined below.

### 3.1. City Infrastructure Charge

The Council makes and levies a separate charge on all rateable land to be known as the City Infrastructure Separate Charge. Funds raised from the City 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 City 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 2024/25 financial year will be \$93.00 per annum.

### 3.2. City Environment Charge

The Council makes and levies a separate charge on all rateable land to be known as the City Environment Separate Charge. Funds raised from the City 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 City 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 2024/25 financial year will be \$26.00 per annum.

#### 4. Waste Management Utility and Special Charges

##### 4.1 Basis of utility charge

Utility charges for waste management, including cleansing and waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the LGA and section 99 of the LGR for the purpose of defraying the costs of operation, maintaining, and managing the collection and disposal of waste from all lands and premises in council's local government area 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.

##### 4.2 Garden Organics

A minimum of a 240 litre waste container for the collection of garden organics serviced fortnightly applies to all residential single unit dwellings within the local government area of council where kerbside waste collection services are available, subject to approved exemptions.

It is anticipated that this service will be available from December 2024.

##### 4.3 Residential Charges

SERVICE LEVEL	ANNUAL CHARGE
<b>Kerbside Collection</b>	
140 litre waste container for residential waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly	\$286.00
140 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$294.00
140 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$301.00
240 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$319.00
240 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$327.00
240 litre waste container for garden organics serviced fortnightly	\$67.00
140 litre waste container for residential waste serviced weekly – Additional bin	\$294.00
240 litre waste container for residential waste serviced weekly – Additional bin	\$319.00
140 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$64.00

SERVICE LEVEL	ANNUAL CHARGE
240 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$70.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$80.00
240 litre waste container for garden organics serviced fortnightly – Additional bin	\$67.00
<b>On Property Services</b>	
140 litre waste container for residential waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly - On Property	\$318.00
140 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$321.00
140 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$329.00
240 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$334.00
240 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$342.00
240 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$78.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$82.00
240 litre waste container for garden organics serviced fortnightly - On Property	\$75.00
240 litre waste container for garden organics serviced fortnightly - Additional bin - On Property	\$75.00
<b>Bulk Services</b>	
660 litre bulk waste container for residential waste serviced weekly	\$940.00
1m <sup>3</sup> bulk waste container for residential waste serviced weekly	\$1,341.00
1.5m <sup>3</sup> bulk waste container for residential waste serviced weekly	\$2,011.00
1,100 litre plastic rear lift bulk waste container for residential waste serviced weekly	\$1,702.00
3m <sup>3</sup> bulk waste container for residential waste serviced weekly	\$4,023.00
4m <sup>3</sup> bulk waste container for residential waste serviced weekly	\$5,362.00

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.

#### 4.4 Minimum Residential Charges

The Council will charge a minimum waste management utility charge of \$286.00 to all improved residential land where:

- The land is located within the Council's waste collection area, and
- 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.

#### 4.5 Properties sharing bulk bins

Properties sharing a bulk bin service will have a charge assigned based on the average number of litres of waste disposal available per unit per week.

Properties with less than 140L of general waste and 70L of recycling available per unit per week will be assigned a Multi Res 140L Max charge equivalent to the minimum residential charge.

Properties with greater than 140L of general waste but less than 240L of general waste, and greater than 70L of recycling but less than 140L of recycling available per unit per week will be assigned a Multi Res 240L Max charge equivalent to a 240/240L kerbside charge.

Example:

Property has 4 x 1100L bulk bins collected once per week for general waste and 40 individual units onsite. The total litres of waste available is 4400L per week. This equates to 110L of waste per unit per week (4400 / 40). The same property has 2 x 1100L bulk bins collected once per week available for recycling, or 2200L per week. This equates to 55L of recycling per unit per week (2200 / 40). Each unit within this property would be levied a Multi Res 140L Max charge, equivalent to 140/140L kerbside charge.

*110L of general waste and 55L of recycling per unit per week = Multi Res 140L Max charge*

If that same property requested that their bins are to be collected twice a week instead of once a week, this would mean that the total litres of waste available is 8800L per week, and the total litres of recycling available is 4400L per week. This would mean that each unit's weekly allocation would increase to 220L of waste per unit per week ( $8800 / 40$ ), and 110L of recycling per unit per week ( $4400 / 40$ ). Each unit within this property would be levied a Multi Res 240L Max charge, equivalent to 240/240L kerbside charge. 220L of general waste and 110L of recycling per unit per week = Multi Res 240L Max charge. Where properties exceed 240L of general waste and 140L of recycling available per unit per week, Council will apply multiple units of the above charge types.

Example:

Property has 6 x 1100L bulk bins, collected twice per week, available for general waste and 40 individual units onsite. The total litres of waste available is 13200L per week. This equates to 330L of waste per unit per week ( $13200 / 40$ ). The same property has 3 x 1100L bulk bins, collected twice per week, available for recycling. The total litres of recycling available is 6600L per week. This equates to 165L of recycling per unit per week ( $6600 / 40$ ). Each unit within this property would be levied 1 unit of a Multi Res 140L Max charge, and 1 unit of a Multi Res 240L Max charge.

*330L of general waste and 165L of recycling per unit per week = 1 x Multi Res 140L Max charge AND 1 x Multi Res 240L Max charge*

#### 4.6 Commercial/Industrial Charges

SERVICE LEVEL	ANNUAL CHARGE
<b>Kerbside Collection</b>	
140 litre waste container for commercial waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly	\$383.00
140 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$393.00
140 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$402.00
240 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$477.00
240 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$486.00
240 litre waste container for commercial waste serviced weekly – Additional bin	\$477.00
240 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$70.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$80.00
<b>On Property Services</b>	
140 litre waste container for commercial waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly - On Property	\$415.00
140 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$417.00
140 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$426.00
240 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$490.00
240 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$499.00

SERVICE LEVEL	ANNUAL CHARGE
240 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$78.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$82.00

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

#### 4.7 Rural Recycling and Waste Management Special Charge

There are residential properties within the local government area of City of Moreton Bay 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 2024/25 financial year is \$135,936.
- 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 \$144.00 per annum.



#### 4.8 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 2024/25 financial year is \$444,672.
- 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 \$144.00 per annum.

## 5 Special Charges

In accordance with section 94(1)(b)(i) of the LGA, the Council makes and levies special charges for the 2024/25 financial year as outlined below.

### 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 City of Moreton Bay 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 City of Moreton Bay 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 2024/25 financial year is \$272,400.
- 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.

## 5.2 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 2024/25 financial year is \$1,096,929.
- 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.

### 5.3 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.

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 2024 terms, is \$80,706,999 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 2024/25 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 2024/25:

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

General Maintenance, Approvals & Contract Administration	\$35,500
Dredging and Spoil Disposal	\$20,000
Navigational Aids	\$32,000

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

**Residential canals:**

General Maintenance, Approvals & Contract Administration	\$238,100
Dredging	\$2,829,165
Spoil Disposal	\$0

**Marina:**

General Maintenance, Approvals & Contract Administration	\$5,900
Dredging	\$1,908,835
Spoil Disposal	\$0

**MAINTENANCE TOTAL: \$5,069,500**

**5.3.1. *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.

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.

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.

### 5.3.2. *Rateable land subject to charge*

The Benefitted Area Map marked PLAN A identifies the lands maybe levied with the special charge for the 2024/25 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.

“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.

“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.

“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)).

“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.

“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.

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.

The quantum of the special charge levied in the 2024/25 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.

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.

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.

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).



Taking those matter into consideration, the annual amount of the special charge will be as follows:

- Special charge amount No. 1 \$168,222 (marina)
- Special charge amount No. 2 \$1,610 per canal lot
- Special charge amount No. 2U \$966 per canal lot (residential unit)
- Special charge amount No. 3 \$14,421 –  $(NCL \times \$507.06) - (NLL \times \$283.46)$  , 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  $\$3,380 \times CF/20$  metres, per lot, where CF is the canal frontage (in metres) of the lot to be levied
- Special charge amount No. 5 \$900 per lake lot
- Special charge amount No. 5U \$453 per lake lot (residential unit)

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.

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).

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).

Special charge amount No. 3 must be levied on balance allotments 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.

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.

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).

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).

#### 5.4 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 \$23,490,000 over a 50 year period from base year 2019/20.
  - d) Canal maintenance is an ongoing matter. The estimated time for carrying out the indicatively programmed works shown in the overall plan as it presently exists is 50 years from base year 2019/20.
2. The 2024/25 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 2024/25:

##### Maintenance of the canals

###### Residential canals:

General Maintenance, Approvals and Contract Administration	\$88,540
Canal system dredging	\$6,768,025
Spoil disposal	\$2,902,140

###### Marina:

General Maintenance, Approvals and Contract Administration	\$4,660
Dredging	\$988,475
Spoil disposal	\$423,860

**MAINTENANCE TOTAL:** **\$11,175,700**

3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit 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 2024/25 financial year. The lands to be levied also includes any canal allotment (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment is outside the area delineated on "Plan B".
5. "canal allotment" means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - b) is used, or has been created to be used, for an end user purpose; and
  - c) has a valuation which values it individually and separately from any other land; and
  - d) is not contained within that part of the identified area shaded blue on "Plan B" (which area is described as "subdivision 1").

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

6. "balance allotment" means any land within the area identified as Subdivision 3 and 4 on "Plan B".
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 \$14,680
  - Special charge amount No.2 \$316 per canal allotment
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).

## 5.5 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 \$23,689,167 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 2024/25 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 2024/25:

### Maintenance of the canals

#### Residential canals:

General Maintenance, Approvals and Contract Administration	\$65,200
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#### Lock and Weir:

Maintenance of the Lock and Weir	\$407,500
Component Renewals	\$577,500
Capital Works	\$692,500

<b>MAINTENANCE TOTAL:</b>	<b><u>\$1,742,700</u></b>
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3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals 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 2024/25 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 2024/25 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 2024/25 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 \$1,072 per canal allotment behind the lock and weir
  - Special charge amount No.3 \$253 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).

#### 5.6 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 2024/25, 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 2024 terms, is \$4,759,413 over a 10 year period from base year 2024/25.
  - 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 2024/25.

2. The 2024/25 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 2024/25:

**Aerodrome Operations**

Operations cost	\$370,880
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**Aerodrome Capital**

Resurfacing Program	\$500,000
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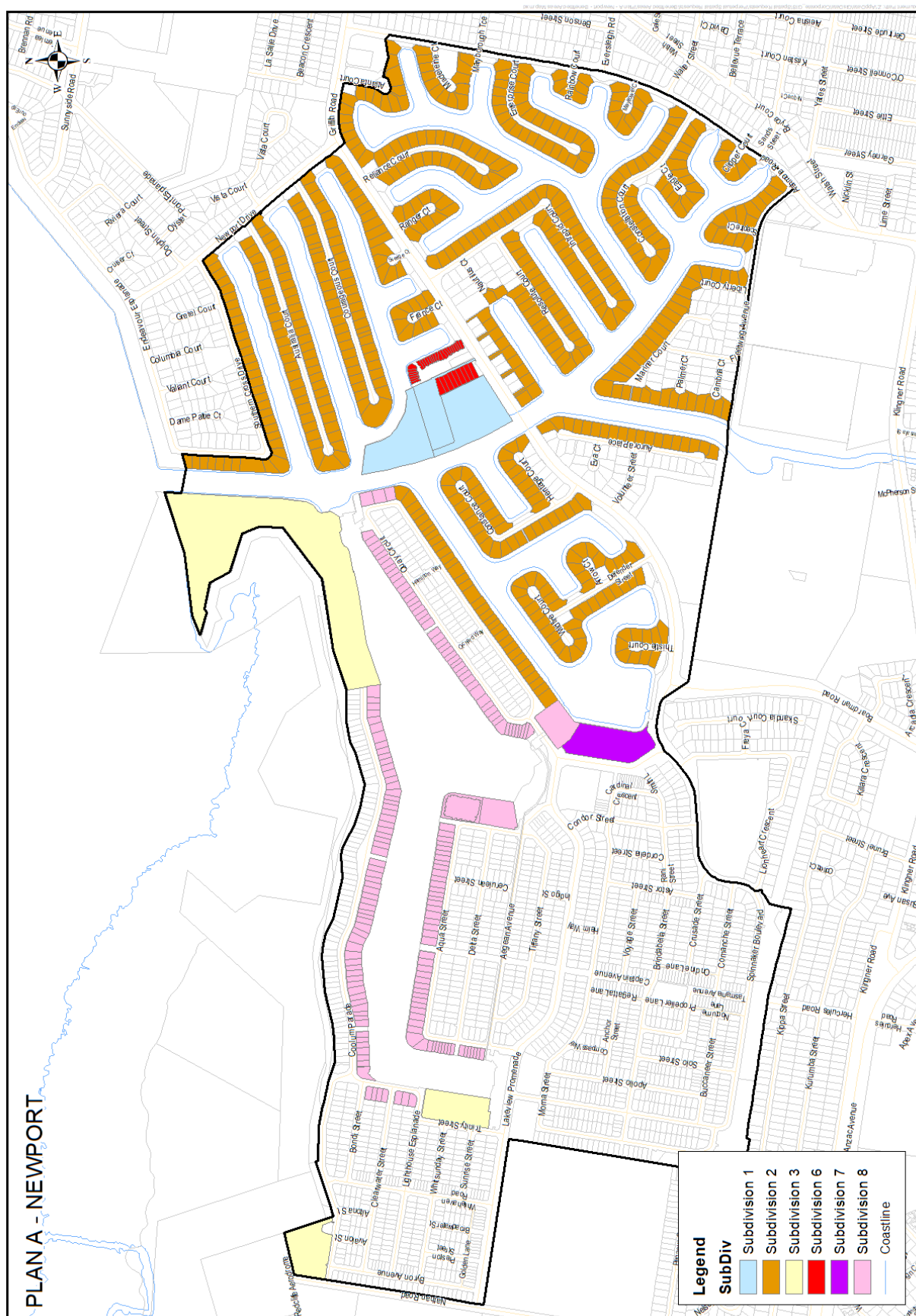
<b>AERODROME TOTAL:</b>	<b><u>\$870,880</u></b>
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3. The Council is of the opinion that occupiers of the rateable land to which the special charge applies will specially benefit from the works and services for the reason that:
- a) Redcliffe Aerodrome 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 2024/25 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 2024/25 financial year will be **\$0.00 per square metre** of rateable land.



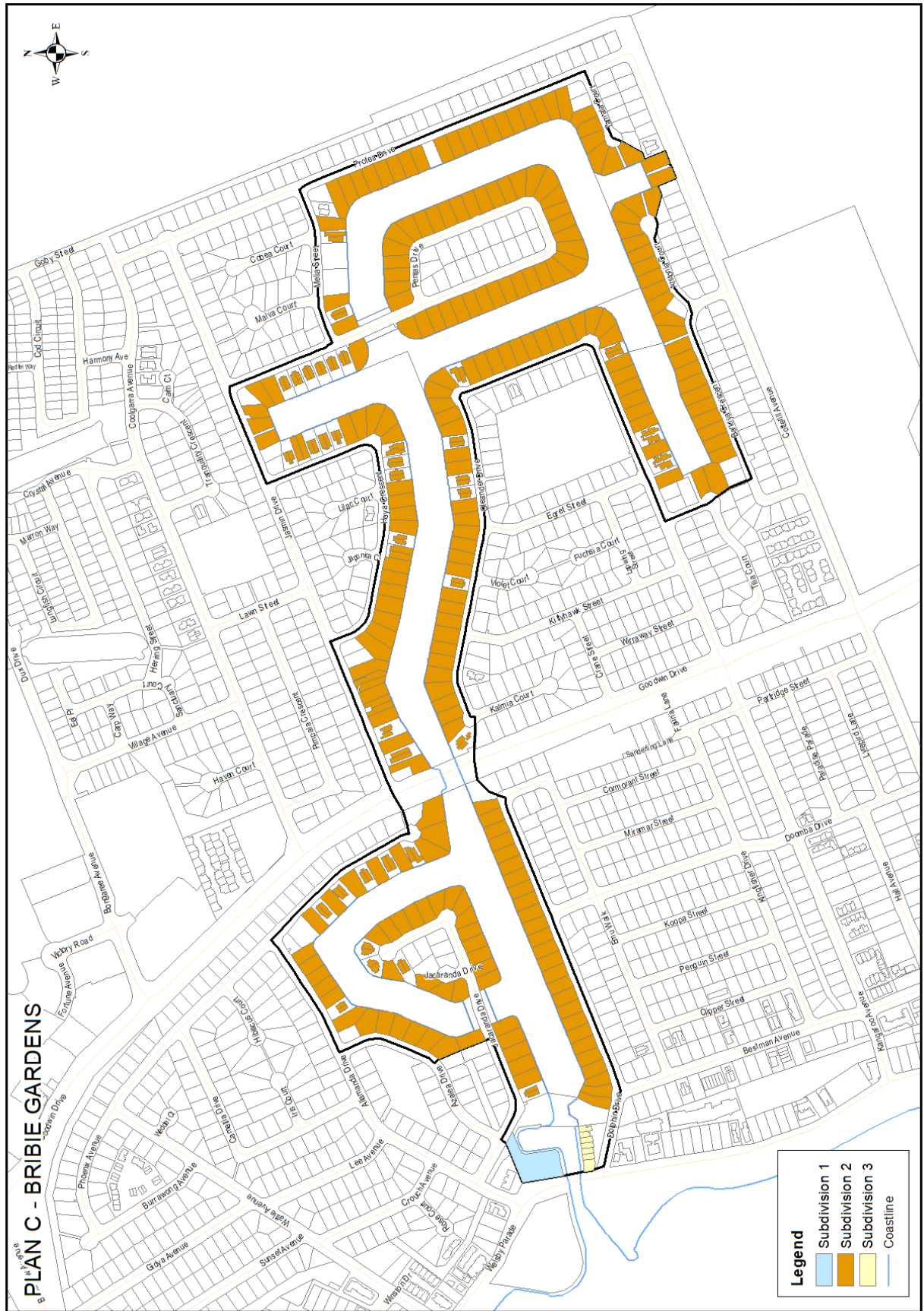
## Benefitted Area Maps



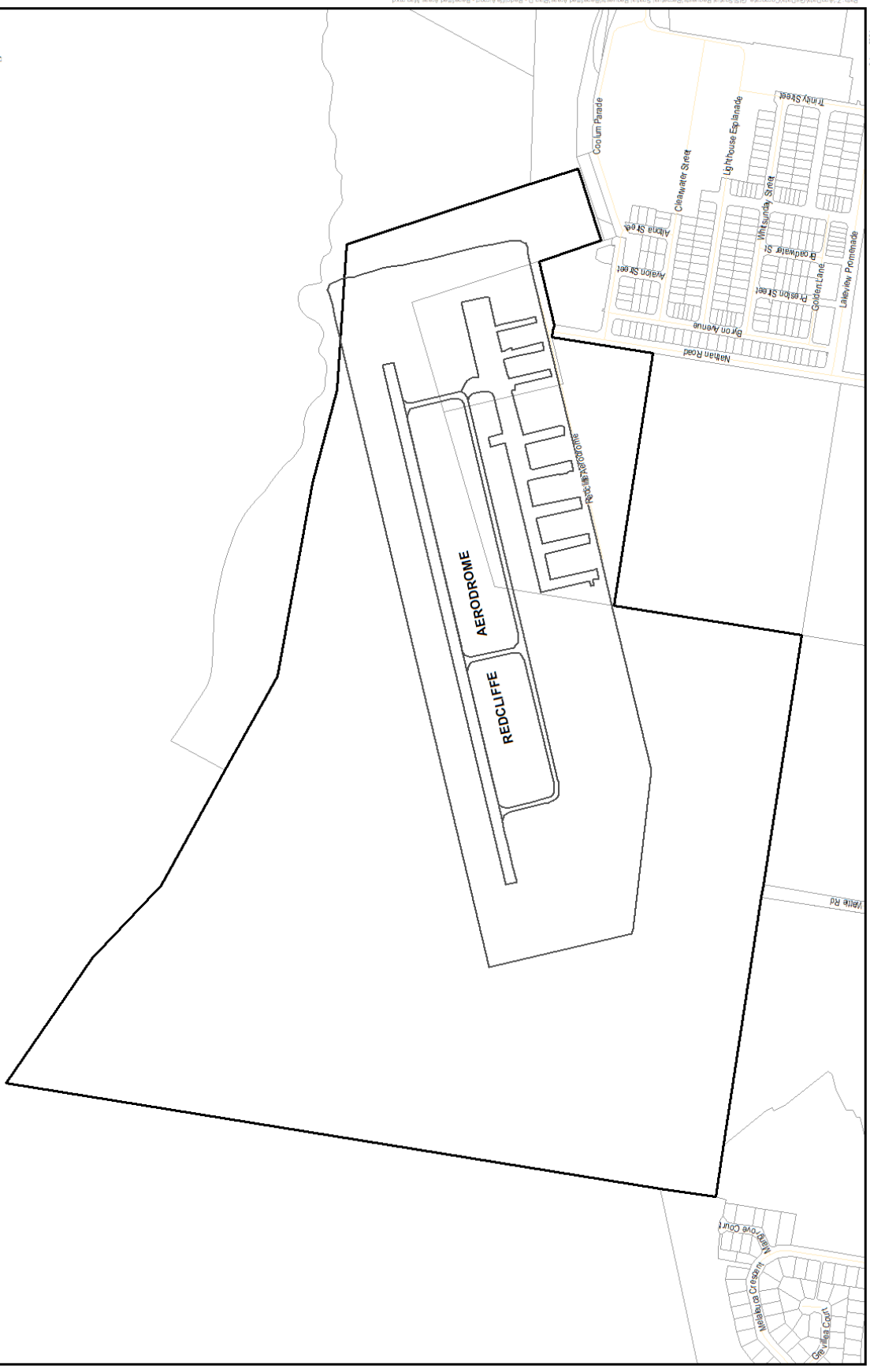


▶ *millal's Cbse*

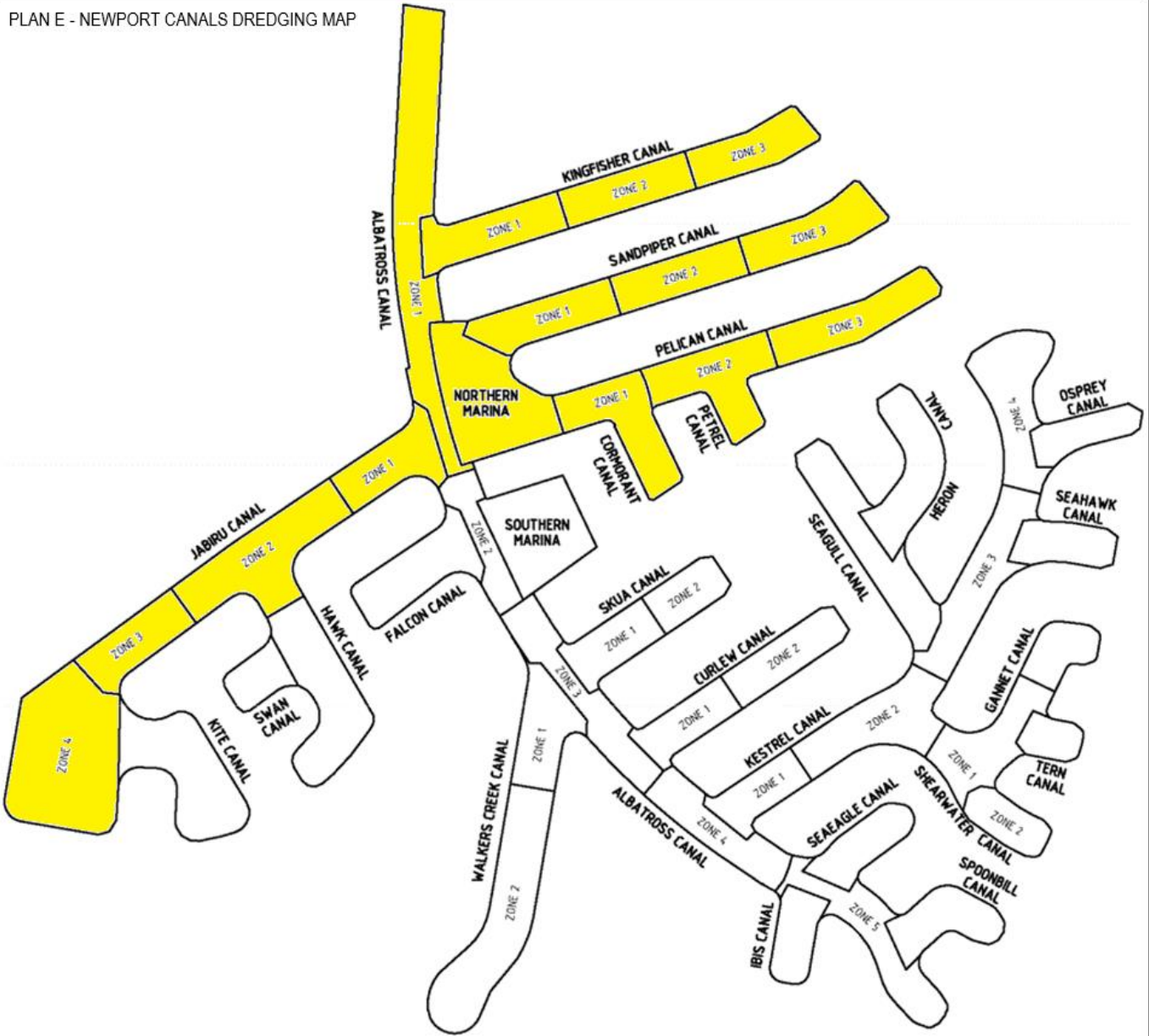




PLAN D - REDCLIFFE AERODROME



PLAN E - NEWPORT CANALS DREDGING MAP



NEWPORT WATERWAYS  
DREDGING STRATEGY ZONES

