

Revenue Statement

2025-26

The following Revenue Statement has been adopted by the City of Moreton Bay for the 2025/26 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 152P of the *Fire 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 Services Act 1990* and this levy is included on the rate notice. The council billing frequency and method noted above will be applied for the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services. For the financial year 2025/26 the levy is prescribed by the *Fire Services 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 rate 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 2026 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 2025/26 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'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 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.

1.5. 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 to 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 Queensland Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.

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 2025/26 financial year; and
- 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 <i>only</i> by members of a single household that includes the resident property owner or owners.	0.3244	\$1,250	15%
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 <i>both</i> paragraph (a) <i>and</i> paragraph (b) in the Description for Category R1.	0.4055	\$1,563	15%

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; and
- (b) a bath or shower; and
- (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*”; and
- (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**"); and
 - (b) obtains access from the driveway giving access to the primary dwelling; and
 - (c) is not separately metered or charged for water, electricity, or other utility services; and
 - (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 owner's 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; or
- (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	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> (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. 	0.3244	\$1,750	15%
U2O Units 2 – Owner occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> (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. 	0.3244	\$1,625	15%
U3O Units 3 – Owner occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <ul style="list-style-type: none"> (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) (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 (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. 	0.3244	\$1,500	15%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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>	0.3244	\$1,375	15%
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>	0.3244	\$1,313	15%
U6O Units 6 – 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 less than \$90 per square metre.</p>	0.3244	\$1,250	15%
U1N Units 1 – Otherwise occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$1,150 per square metre; and</p> <p>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</p>	0.4055	\$2,188	15%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U2N Units 2 – Otherwise occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and</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 \$950 per square metre and less than \$1,150 per square metre; and</p> <p>(c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.</p>	0.4055	\$2,031	15%
U3N Units 3 – Otherwise occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and</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>	0.4055	\$1,875	15%
U4N Units 4 – Otherwise occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and</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>	0.4055	\$1,719	15%
U5N Units 5 – Otherwise occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and</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>	0.4055	\$1,563	15%

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U6N Units 6 – Otherwise occupied	<p>A single residential building unit which is part of a community title scheme where:</p> <p>(a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$90 per square metre.</p>	0.4055	\$1,406	15%

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 definitions and explanation apply 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:

- the length of time the person has occupied the residence
- the place of residence of the person's family
- whether the person has moved his or her personal belongings into the residence
- the person's address on the electoral roll
- whether services such as telephone, electricity and gas are connected to the residence in the person's name; or
- 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:

- the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person; and
- 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; and
- the person (alone or with others) is beneficially entitled to an ownership interest in the land; and
- 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); or
- (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	0.4055	\$3,126	No cap
F3	where the number of dwellings on the land is equal to 3	0.4055	\$4,689	No cap
F4	where the number of dwellings on the land is equal to 4	0.4055	\$6,252	No cap
F5	where the number of dwellings on the land is equal to 5	0.4055	\$7,815	No cap
F6	where the number of dwellings on the land is equal to 6	0.4055	\$9,378	No cap
F7	where the number of dwellings on the land is equal to 7	0.4055	\$10,941	No cap
F8	where the number of dwellings on the land is equal to 8	0.4055	\$12,504	No cap
F9	where the number of dwellings on the land is equal to 9	0.4055	\$14,067	No cap
F10	where the number of dwellings on the land is equal to 10	0.4055	\$15,630	No cap
F11	where the number of dwellings on the land is equal to 11	0.4055	\$17,193	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F12	where the number of dwellings on the land is equal to 12	0.4055	\$18,756	No cap
F13	where the number of dwellings on the land is equal to 13	0.4055	\$20,319	No cap
F14	where the number of dwellings on the land is equal to 14	0.4055	\$21,882	No cap
F15	where the number of dwellings on the land is equal to 15	0.4055	\$23,445	No cap
F16	where the number of dwellings on the land is equal to 16	0.4055	\$25,008	No cap
F17	where the number of dwellings on the land is equal to 17	0.4055	\$26,571	No cap
F18	where the number of dwellings on the land is equal to 18	0.4055	\$28,134	No cap
F19	where the number of dwellings on the land is equal to 19	0.4055	\$29,697	No cap
F20	where the number of dwellings on the land is equal to 20	0.4055	\$31,260	No cap
F21	where the number of dwellings on the land is equal to 21	0.4055	\$32,823	No cap
F22	where the number of dwellings on the land is equal to 22	0.4055	\$34,386	No cap
F23	where the number of dwellings on the land is equal to 23	0.4055	\$35,949	No cap
F24	where the number of dwellings on the land is equal to 24	0.4055	\$37,512	No cap
F25	where the number of dwellings on the land is equal to 25	0.4055	\$39,075	No cap
F26	where the number of dwellings on the land is equal to 26	0.4055	\$40,638	No cap
F27	where the number of dwellings on the land is equal to 27	0.4055	\$42,201	No cap
F28	where the number of dwellings on the land is equal to 28	0.4055	\$43,764	No cap
F29	where the number of dwellings on the land is equal to 29	0.4055	\$45,327	No cap
F30	where the number of dwellings on the land is equal to 30	0.4055	\$46,890	No cap
F31	where the number of dwellings on the land is equal to 31	0.4055	\$48,453	No cap
F32	where the number of dwellings on the land is equal to 32	0.4055	\$50,016	No cap
F33	where the number of dwellings on the land is equal to 33	0.4055	\$51,579	No cap
F34	where the number of dwellings on the land is equal to 34	0.4055	\$53,142	No cap
F35	where the number of dwellings on the land is equal to 35	0.4055	\$54,705	No cap
F36	where the number of dwellings on the land is equal to 36	0.4055	\$56,268	No cap
F37	where the number of dwellings on the land is equal to 37	0.4055	\$57,831	No cap
F38	where the number of dwellings on the land is equal to 38	0.4055	\$59,394	No cap
F39	where the number of dwellings on the land is equal to 39	0.4055	\$60,957	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
F40	where the number of dwellings on the land is equal to 40	0.4055	\$62,520	No cap
F41	where the number of dwellings on the land is equal to 41	0.4055	\$64,083	No cap
F42	where the number of dwellings on the land is equal to 42	0.4055	\$65,646	No cap
F43	where the number of dwellings on the land is equal to 43	0.4055	\$67,209	No cap
F44	where the number of dwellings on the land is equal to 44	0.4055	\$68,772	No cap
F45	where the number of dwellings on the land is equal to 45	0.4055	\$70,335	No cap
F46	where the number of dwellings on the land is equal to 46	0.4055	\$71,898	No cap
F47	where the number of dwellings on the land is equal to 47	0.4055	\$73,461	No cap
F48	where the number of dwellings on the land is equal to 48	0.4055	\$75,024	No cap
F49	where the number of dwellings on the land is equal to 49	0.4055	\$76,587	No cap
F50	where the number of dwellings on the land is equal to 50	0.4055	\$78,150	No cap
F51	where the number of dwellings on the land is equal to 51	0.4055	\$79,713	No cap
F52	where the number of dwellings on the land is equal to 52	0.4055	\$81,276	No cap
F53	where the number of dwellings on the land is equal to 53	0.4055	\$82,839	No cap
F54	where the number of dwellings on the land is equal to 54	0.4055	\$84,402	No cap
F55	where the number of dwellings on the land is equal to 55	0.4055	\$85,965	No cap
F56	where the number of dwellings on the land is equal to 56	0.4055	\$87,528	No cap
F57	where the number of dwellings on the land is equal to 57	0.4055	\$89,091	No cap
F58	where the number of dwellings on the land is equal to 58	0.4055	\$90,654	No cap
F59	where the number of dwellings on the land is equal to 59	0.4055	\$92,217	No cap
F60	where the number of dwellings on the land is equal to 60	0.4055	\$93,780	No cap
F61	where the number of dwellings on the land is equal to 61	0.4055	\$95,343	No cap
F62	where the number of dwellings on the land is equal to 62	0.4055	\$96,906	No cap
F63	where the number of dwellings on the land is equal to 63	0.4055	\$98,469	No cap
F64	where the number of dwellings on the land is equal to 64	0.4055	\$100,032	No cap
F65	where the number of dwellings on the land is equal to or greater than 65	0.4055	\$101,595	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; and
- (b) a bath or shower; and
- (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	0.3244	\$1,250	Please see below
<p><i>Classes of capping for the VL1 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies.</p> <p>2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.</p>				
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	0.4866	\$1,875	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	0.6488	\$2,500	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)	0.3244	\$1,250	15%

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> .	0.3244	\$1,125	No cap
Category RV2 to Category RV45	Land which contains a retirement village where: (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> , and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and:			
RV2	the retirement village has less than 10 independent living dwellings	0.4866	\$3,491	No cap
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.4866	\$4,920	No cap
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.4866	\$9,840	No cap
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.4866	\$14,760	No cap
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.4866	\$19,680	No cap
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.4866	\$24,600	No cap
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.4866	\$29,520	No cap
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.4866	\$34,440	No cap
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.4866	\$39,360	No cap
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.4866	\$44,280	No cap
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.4866	\$49,200	No cap
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.4866	\$54,120	No cap
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.4866	\$59,040	No cap
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.4866	\$63,960	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.4866	\$68,880	No cap
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.4866	\$73,800	No cap
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.4866	\$78,720	No cap
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.4866	\$83,640	No cap
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.4866	\$88,560	No cap
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.4866	\$93,480	No cap
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.4866	\$98,400	No cap
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.4866	\$103,320	No cap
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.4866	\$108,240	No cap
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.4866	\$113,160	No cap
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.4866	\$118,080	No cap
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.4866	\$123,000	No cap
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.4866	\$127,920	No cap
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.4866	\$132,840	No cap
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.4866	\$137,760	No cap
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.4866	\$142,680	No cap
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.4866	\$147,600	No cap
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.4866	\$152,520	No cap
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.4866	\$157,440	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.4866	\$162,360	No cap
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.4866	\$167,280	No cap
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.4866	\$172,200	No cap
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.4866	\$177,120	No cap
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.4866	\$182,040	No cap
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.4866	\$186,960	No cap
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.4866	\$191,880	No cap
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.4866	\$196,800	No cap
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.4866	\$201,720	No cap
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.4866	\$206,640	No cap
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.4866	\$211,560	No cap

Interpretation

Independent living dwelling means a dwelling (e.g. 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 where the park is registered under the <i>Manufactured Homes (Residential Parks) Act 2003</i> , 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	0.4866	\$4,920	No cap
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.4866	\$7,380	No cap
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.4866	\$12,300	No cap
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.4866	\$17,220	No cap
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.4866	\$22,140	No cap
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.4866	\$27,060	No cap
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.4866	\$31,980	No cap
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.4866	\$36,900	No cap
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.4866	\$41,820	No cap
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.4866	\$46,740	No cap
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.4866	\$51,660	No cap
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.4866	\$56,580	No cap
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.4866	\$61,500	No cap
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.4866	\$66,420	No cap
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.4866	\$71,340	No cap
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.4866	\$76,260	No cap
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.4866	\$81,180	No cap
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.4866	\$86,100	No cap
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.4866	\$91,020	No cap
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.4866	\$95,940	No cap
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.4866	\$100,860	No cap
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.4866	\$105,780	No cap
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.4866	\$110,700	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.4866	\$115,620	No cap
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.4866	\$120,540	No cap
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.4866	\$125,460	No cap
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.4866	\$130,380	No cap
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.4866	\$135,300	No cap
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.4866	\$140,220	No cap
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.4866	\$145,140	No cap
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.4866	\$150,060	No cap
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.4866	\$154,980	No cap
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.4866	\$159,900	No cap
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.4866	\$164,820	No cap
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.4866	\$169,740	No cap
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.4866	\$174,660	No cap
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.4866	\$179,580	No cap
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.4866	\$184,500	No cap
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.4866	\$189,420	No cap
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.4866	\$194,340	No cap
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.4866	\$199,260	No cap
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.4866	\$204,180	No cap
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.4866	\$209,100	No cap
RH44	the relocatable home park has greater than or equal to 430 sites	0.4866	\$214,020	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	0.6488	\$2,250	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, typically 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.	0.4055	\$1,563	15%

Rural Agricultural

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
RA1	<p>Land valued by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts</p>	0.3244	\$1,688	15%

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>	1.3949	\$4,813	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>	1.2165	\$1,750	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>	0.6812	\$1,750	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 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care)(private) 28 – Warehouse and Bulk Stores (and the building/s on the land have a gross floor area less than or equal to 10,000 square metres) 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 56 – Showgrounds, Racecourse, Airfields 58 – Educational Including Kindergarten 95 – Reservoir, Dam, Bores 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre</p>	0.7072	\$1,875	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.	0.7591	\$2,750	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.	0.7299	\$2,750	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	1.1354	\$1,875	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	2.1086	\$6,875	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	0.6488	\$1,750	No cap
M4	where the number of rooms is equal to 4	0.6488	\$1,800	No cap
M5	where the number of rooms is equal to 5	0.6488	\$2,250	No cap
M6	where the number of rooms is equal to 6	0.6488	\$2,700	No cap
M7	where the number of rooms is equal to 7	0.6488	\$3,150	No cap
M8	where the number of rooms is equal to 8	0.6488	\$3,600	No cap
M9	where the number of rooms is equal to 9	0.6488	\$4,050	No cap
M10	where the number of rooms is equal to 10	0.6488	\$4,500	No cap
M11	where the number of rooms is equal to 11	0.6488	\$4,950	No cap
M12	where the number of rooms is equal to 12	0.6488	\$5,400	No cap
M13	where the number of rooms is equal to 13	0.6488	\$5,850	No cap
M14	where the number of rooms is equal to 14	0.6488	\$6,300	No cap
M15	where the number of rooms is equal to 15	0.6488	\$6,750	No cap
M16	where the number of rooms is equal to 16	0.6488	\$7,200	No cap
M17	where the number of rooms is equal to 17	0.6488	\$7,650	No cap
M18	where the number of rooms is equal to 18	0.6488	\$8,100	No cap
M19	where the number of rooms is equal to 19	0.6488	\$8,550	No cap
M20	where the number of rooms is equal to 20	0.6488	\$9,000	No cap
M21	where the number of rooms is equal to 21	0.6488	\$9,450	No cap
M22	where the number of rooms is equal to 22	0.6488	\$9,900	No cap
M23	where the number of rooms is equal to 23	0.6488	\$10,350	No cap
M24	where the number of rooms is equal to 24	0.6488	\$10,800	No cap
M25	where the number of rooms is equal to 25	0.6488	\$11,250	No cap
M26	where the number of rooms is equal to 26	0.6488	\$11,700	No cap
M27	where the number of rooms is equal to 27	0.6488	\$12,150	No cap
M28	where the number of rooms is equal to 28	0.6488	\$12,600	No cap
M29	where the number of rooms is equal to 29	0.6488	\$13,050	No cap
M30	where the number of rooms is equal to 30	0.6488	\$13,500	No cap
M31	where the number of rooms is equal to 31	0.6488	\$13,950	No cap
M32	where the number of rooms is equal to 32	0.6488	\$14,400	No cap
M33	where the number of rooms is equal to 33	0.6488	\$14,850	No cap
M34	where the number of rooms is equal to 34	0.6488	\$15,300	No cap
M35	where the number of rooms is equal to 35	0.6488	\$15,750	No cap
M36	where the number of rooms is equal to 36	0.6488	\$16,200	No cap
M37	where the number of rooms is equal to 37	0.6488	\$16,650	No cap
M38	where the number of rooms is equal to 38	0.6488	\$17,100	No cap
M39	where the number of rooms is equal to 39	0.6488	\$17,550	No cap
M40	where the number of rooms is equal to 40	0.6488	\$18,000	No cap
M41	where the number of rooms is equal to 41	0.6488	\$18,450	No cap
M42	where the number of rooms is equal to 42	0.6488	\$18,900	No cap
M43	where the number of rooms is equal to 43	0.6488	\$19,350	No cap
M44	where the number of rooms is equal to 44	0.6488	\$19,800	No cap
M45	where the number of rooms is equal to 45	0.6488	\$20,250	No cap
M46	where the number of rooms is equal to 46	0.6488	\$20,700	No cap
M47	where the number of rooms is equal to 47	0.6488	\$21,150	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
M48	where the number of rooms is equal to 48	0.6488	\$21,600	No cap
M49	where the number of rooms is equal to 49	0.6488	\$22,050	No cap
M50	where the number of rooms is equal to 50	0.6488	\$22,500	No cap
M51	where the number of rooms is equal to 51	0.6488	\$22,950	No cap
M52	where the number of rooms is equal to 52	0.6488	\$23,400	No cap
M53	where the number of rooms is equal to 53	0.6488	\$23,850	No cap
M54	where the number of rooms is equal to 54	0.6488	\$24,300	No cap
M55	where the number of rooms is equal to or greater than 55	0.6488	\$24,750	No cap

Hotels and Licensed Clubs

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HLC1	Land which is used for Hotel/Tavern purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 42 – Hotel/Tavern	1.0381	\$11,875	No cap
HLC2	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47A – Licensed Club and: The Licensed Club is approved by QLD Liquor and Gambling for more than 265 gaming machines.	1.0381	\$34,237	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 for more than 100 and equal to or less than 265 gaming machines.	0.8110	\$11,875	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.	0.4866	\$1,750	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	2.1086	\$6,875	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.	1.2976	\$153,391	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.	1.1354	\$3,750	No cap

Drive-in Shopping Centre/Group of Shops

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S1S Super Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16F – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.	2.1086	\$1,931,581	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S2S Major Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16A – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 70,000 square metres and equal to or greater than 50,000 square metres.	1.7842	\$1,647,525	No cap
S3S Regional	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16B – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.	1.6220	\$1,477,091	No cap
S4S Sub Regional A	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16C – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.	1.4598	\$309,050	No cap
S5S Sub Regional B	Land which is used for a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16D – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.	1.2976	\$153,391	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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>	1.1354	\$17,044	No cap
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>	0.9732	\$3,410	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).	1.2976	\$309,050	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).	1.2327	\$153,391	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).	1.1354	\$17,044	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.	0.9732	\$3,410	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.	1.1678	\$12,500	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.	1.0543	\$2,650	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	1.6544	\$13,750	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	1.1678	\$7,875	No cap
HC5 Large Commercial / Industrial	Land which is used for large scale commercial or industrial purposes being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 28A - Warehouse and Bulk Stores 36A – Large Industry and: The building/s on the land have a gross floor area greater than 10,000 square metres.	0.7786	\$7,875	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	0.3244	\$1,250	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 15 percent applies. 2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
O2	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000	0.4866	\$1,875	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	0.6488	\$2,500	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 2025/26, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2024/25 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 2024/25 financial year, any increase in differential general rates will be limited to the corresponding annual amount for the rates in the 2025/26 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 300 SP 338759
- 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 2025/26 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 2025/26 financial year will be **\$104.00 per annum**.

3.2. City Environment Charge

Council makes and levies a separate charge on all rateable land, to be known as the City Environment Separate Charge, to fund the expenses it incurs in conducting a regionally beneficial programme of environmental preservation and enhancement initiatives, including (without limitation):

- (1) the acquisition and protection of environmentally significant land;
- (2) rehabilitation and maintenance of programme land assets;
- (3) research projects directed at assisting improvement and protection of the region's biodiversity, waterways, wetlands, and coastal areas;
- (4) engagement with, and provision of support for, communities working to protect and enhance their environmental assets, particularly native fauna and flora;
- (5) management and administration of the programme assets to optimise their environmental health, functionality, and benefit.

Management and administration will be broad and proactive, entailing not only activities upon the programme's land assets but also dealings with them and ancillary activities, such as (again without limitation):

- (a) lot reconfigurations facilitating disposal (by sale or lease) or licensed use of portions lacking environmental significance, the proceeds being applied against programme expenses;
- (b) registration of environmental preservation statutory covenants, facilitating sale of the subject lots and application of the proceeds against programme expenses;
- (c) as an alternative to disposal or licensed use, deploying for other Council activity or public recreation asset lot portions that lack environmental significance;
- (d) undertaking ecological investigations for ascertaining whether, or to what extent, given land assets are or might be environmentally significant, or for assisting in determination of the type and extent of necessary environmental maintenance;
- (e) acquisition, maintenance, repair, and replacement of programme-related equipment.

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 2025/26 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 dwellings within the local government area of council (subject to approved exemptions) where:

- (a) the land is located within the Council's waste collection area; and
- (b) the land area is equal to or greater than 300m² and equal to or less than 2000m²; and
- (c) there is an active kerbside waste collection service on the property; and
- (d) the property is taken to be a residential dwelling for purposes of waste collection, including (but not limited to)
 - (i) properties with a land use of Single Unit Dwelling
 - (ii) properties with a land use of Building Units
 - (iii) properties with a land use of Multi Unit Dwelling - Flats and a sub use of Single Unit Dwelling - Secondary Dwelling
 - (iv) mixed use properties with an active residential kerbside waste collection service

4.3. Residential Charges

Service Level	Annual Charge
Kerbside Collection	
140 litre waste container for residential waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly	\$350.00
140 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$360.00
140 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$368.00
240 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$391.00
240 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$400.00
240 litre waste container for garden organics serviced fortnightly	\$70.00
140 litre waste container for residential waste serviced weekly – Additional bin	\$350.00
240 litre waste container for residential waste serviced weekly – Additional bin	\$391.00
140 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$79.00
240 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$86.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$98.00
240 litre waste container for garden organics serviced fortnightly – Additional bin	\$70.00
On Property Services	
140 litre waste container for residential waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly - On Property	\$388.00
140 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$392.00
140 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$404.00
240 litre waste container for residential waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$408.00
240 litre waste container for residential waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$420.00
240 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$95.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$101.00
Bulk Services	
660 litre bulk waste container for residential waste serviced weekly	\$1,152.00
1m ³ bulk waste container for residential waste serviced weekly	\$1,642.00
1.5m ³ bulk waste container for residential waste serviced weekly	\$2,464.00
1,100 litre plastic rear lift bulk waste container for residential waste serviced weekly	\$2,084.00
3m ³ bulk waste container for residential waste serviced weekly	\$4,928.00
4m ³ bulk waste container for residential waste serviced weekly	\$6,568.00

In accordance with section 73DC 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 **\$350.00** 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
Kerbside Collection	
140 litre waste container for commercial waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly	\$468.00
140 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$480.00
140 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$492.00
240 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly	\$584.00
240 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly	\$596.00
240 litre waste container for commercial waste serviced weekly – Additional bin	\$584.00
240 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$86.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin	\$98.00
On Property Services	
140 litre waste container for commercial waste serviced weekly + 140 litre waste container for recyclable waste serviced fortnightly - On Property	\$508.00
140 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$510.00
140 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$520.00
240 litre waste container for commercial waste serviced weekly + 240 litre waste container for recyclable waste serviced fortnightly - On Property	\$600.00
240 litre waste container for commercial waste serviced weekly + 360 litre waste container for recyclable waste serviced fortnightly - On Property	\$612.00
240 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$95.00
360 litre waste container for recyclable waste serviced fortnightly – Additional bin - On Property	\$101.00
Bulk Waste (Available to mixed use properties only - refer below)	
660 litre bulk waste container for commercial waste serviced weekly	\$1,723.00
1m ³ bulk waste container for commercial waste serviced weekly	\$2,458.00

Service Level	Annual Charge
1.5m ³ bulk waste container for commercial waste serviced weekly	\$3,684.00
1,100 litre plastic rear lift bulk waste container for commercial waste serviced weekly	\$3,116.00
3m ³ bulk waste container for commercial waste serviced weekly	\$7,369.00
4m ³ bulk waste container for commercial waste serviced weekly	\$9,821.00

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

Council supplies bulk bins for general waste and bulk bins for recyclable waste services to multi-residential premises in lieu of wheelie bin services. General waste and recyclable waste bulk bins are only provided for commercial developments when combined with a multi-residential development. Commercial bulk bins will be charged separately from the multi-residential unit charges.

Where a commercial unit within a mixed use property (multi-residential and commercial units) requests general waste and recyclable waste bulk bins, the charge will be applied as an annual container charge as outlined above. Where the general waste and recyclable waste bulk bins are shared between more than one commercial unit, the total cost of providing and servicing the bulk bins will be shared equally between all commercial units.

E.g. A mixed use property with one 1,100L commercial general waste bin serviced weekly that is used by two commercial units within the property will be charged at a rate of (annual fee x 0.5) per unit.

General waste and recyclable waste bulk bins are not provided for commercial premises that are not part of a mixed use property.

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 2025/26 financial year is \$163,328.
- 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 **\$176.00 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 2025/26 financial year is \$549,472.
- 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 **\$176.00 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 2025/26 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
 - Delaneys 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 2025/26 financial year is \$276,600.
- 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 2025/26 financial year is \$1,244,402.
- 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 2025 terms, is \$80,779,759 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 2025/26 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 2025/26:

Maintenance of the access channel of the canals

General Maintenance, Approvals & Contract Administration	\$500
Dredging and Spoil Disposal	\$75,000
Navigational Aids	\$2,000

Maintenance of the canals other than the access channel

Residential canals:

General Maintenance, Approvals & Contract Administration	\$253,100
Dredging	\$1,087,610
Spoil Disposal	\$0

Marina:

General Maintenance, Approvals & Contract Administration	\$5,900
Dredging	\$962,149
Spoil Disposal	\$0

MAINTENANCE TOTAL: **\$2,386,259**

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 as 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 2025/26 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 2025/26 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 D.

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 matters into consideration, the annual amount of the special charge will be as follows:

- Special charge amount No. 1 \$169,499 (marina)
- Special charge amount No. 2 \$1,622 per canal lot
- Special charge amount No. 2U \$973 per canal lot (residential unit)
- Special charge amount No. 3 \$10,860 – (NCL x \$528.34) – (NLL x \$270.05) , where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year. and NLL = number of lake lots created by registration of separate title from balance allotments during the rating year.
- Special charge amount No. 4 \$3,245 x CF/20 metres, per lot, where CF is the canal frontage (in metres) of the lot to be levied
- Special charge amount No. 5 \$829 per lake lot
- Special charge amount No. 5U \$415 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 2025 terms, is \$22,541,400 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 2025/26 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 2025/26:

Maintenance of the canals

Residential canals:

General Maintenance, Approvals and Contract Administration	\$56,715
Canal system dredging	\$4,304,004
Spoil disposal	\$2,945,752

Marina:

General Maintenance, Approvals and Contract Administration	\$2,985
Dredging	\$637,396
Spoil disposal	\$436,248

MAINTENANCE TOTAL: **\$8,383,100**

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 2025/26 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 \$13,920
 - Special charge amount No. 2 \$328 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 2025 terms, is \$26,948,667 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 2025/26 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 2025/26:

Maintenance of the canals

Residential canals:

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

Maintenance of the Lock and Weir	\$26,500
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Component Renewals	\$37,000
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Capital Works	\$0
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MAINTENANCE TOTAL:	\$89,700
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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 2025/26 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 2025/26 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 2025/26 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 \$1,819
 - Special charge amount No. 2 \$1,114 per canal allotment behind the lock and weir
 - Special charge amount No. 3 \$263 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).