

# Revenue Statement

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## 2023-24



# Revenue Statement 2023/24

Pursuant to Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement.

## REVENUE STATEMENT 2023/24

### PART 1 INTRODUCTION

#### 1.1 PURPOSE

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Supplementary Information) & Attachment 2, has been developed to outline for the 2023/24 financial year:

- (1) the rating categories for rateable land in Council's local government area;
- (2) a description of each rating category;
- (3) the criteria used to decide the amount of cost-recovery fees;
- (4) the criteria used to determine the amount of the charges for business activities that Council conducts on a commercial basis;
- (5) the measures Council has adopted for raising revenue, including:
  - (a) an outline and explanation of the rates and charges to be levied; and
  - (b) the concessions for rates and charges to be granted; and
- (6) whether Council has made a resolution limiting an increase of rates and charges.

Council will apply the principles set out in the Revenue Policy for levying rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

#### 1.2 OTHER ASSOCIATED DOCUMENTS

- (1) Revenue Policy 2023/24
- (2) Rates and Charges Rebate and Concessions Policy (as amended from time to time)
- (3) Rates and Charges Debt Recovery Policy (as amended from time to time).

### PART 2 ADMINISTRATION

#### 2.1 ISSUE OF RATES

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March each financial year.

#### 2.2 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty (30) clear calendar days after the rate notice has been issued, except where otherwise determined by Council.

#### 2.3 PROMPT PAYMENT DISCOUNT

The general rates levied for the 2023/24 financial year shall be subject to a discount of 5% if paid within the discount period of 30 days after the date of issue of the rate notice, provided that:

- (1) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (2) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (3) all other overdue rates and charges relating to the rateable assessment (including interest thereon to the date of payment) are paid within 30 days of the date of issue of the rate notice.

#### 2.4 INTEREST ON OVERDUE RATES OR CHARGES

- (1) All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.
- (2) Rates and charges which remain outstanding for sixty (60) days after the date of issue of the rate notice will incur interest (pursuant to Section 133 of the *Local Government Regulation 2012*) at a

rate of four percent (4%) per annum compounding on daily balances. The rate of interest will be determined annually by Council resolution.

- (3) Interest will similarly apply to all overdue rates where a concession for rates or charges has been granted pursuant to any other Council Policy or provision of the *Local Government Act 2009* or the *Local Government Regulation 2012*, including concessions under Section 5.3 of the 2023/2024 Revenue Policy, except where otherwise provided.

## 2.5 AGREEMENT TO DEFER PAYMENT - RATES & CHARGES PAYABLE

- (1) Council may enter into an agreement to defer payment of rates and charges by way of a payment schedule. Any agreement to defer payment of rates or charges will include interest if applicable. (4% - Refer 2.4).
- (2) Council may approve a waiver of the interest, provided that the specified conditions of the agreement to defer payment of the rates and charges are met, and all overdue rates and charges are fully paid by the end of the current financial year.
- (3) All requests for an agreement to defer the payment of rates or charges are to be made by application and will be considered in accordance with Council's Rates and Charges Rebate and Concession Policy and Rate Recovery Policy.

## 2.6 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)

Council offers ratepayers the opportunity to pre-pay rates either as a lump sum or through regular pre-payments. The latter has the effect of breaking up an estimate of the annual rates amount into smaller, more manageable amounts. The aim is to pay all of the rates off before the end of the discount period of 30 days after the date of issue of the rate notice.

## 2.7 RECOVERY OF OVERDUE RATES & CHARGES

Council requires payment of all rates and charges within thirty (30) calendar days from date of issue of the relevant rate notice and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in Council's Rate Recovery Policy.

# PART 3 GENERAL RATES

## 3.1 DIFFERENTIAL GENERAL RATES

- (1) Section 94 of the *Local Government Act 2009* requires Council to levy general rates on all rateable land within Council's local government area.
- (2) General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
- (3) Pursuant to Chapter 4, Part 5 of the *Local Government Regulation 2012*, Council will use a system of differential general rating for the 2023/24 financial year.
- (4) For the purpose of making and levying differential general rates for the 2023/2024 financial year, Council has determined, for section 81 of the *Local Government Regulation 2012*, that:
  - (a) the rating categories into which all rateable land is to be categorised shall be as set out below in **Table 1- Rating Categories**; and
  - (b) the descriptions of each of those rating categories shall be as set out in **Attachment 1 – Table A – Descriptions of Rating Categories**.
- (5) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied by Council for each differential general rate category shall be as set out below in **Table 1- Rating Categories**.
- (6) The applicable rate in the dollar shall apply to the rateable value of each parcel of rateable land as provided by the Department of Resources under the *Land Valuation Act 2010*.
- (7) The method by which land is to be identified and included in its appropriate category is set out in the "identification" column of **Attachment 1 – Table A - Descriptions of Rating Categories**.



- (8) For subsections 81(4) and (5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs. The identification of land in the “*identification*” column of **Attachment 1 – Table A - Descriptions of Rating Categories**, is for guidance only.

### 3.2 MINIMUM GENERAL RATES

- (1) Within each differential rating category, a minimum general rate has been fixed by Council pursuant to Section 77 of the *Local Government Regulation 2012* to ensure all ratepayers contribute a minimum equitable amount towards Council’s general revenue requirements. **Table 1- Rating Categories** details the minimum general rate fixed by Council for each differential rating category.

Table 1 – Rating Categories				
Diff Cat	Rating Categories	Rate in the Dollar	Min General Rate	Capped %
1	Residential A (\$1 to \$40,000)	0.017444	\$470	0%
2	Residential B (\$40,001 to \$70,000)	0.016791	\$720	0%
3	Residential C (>\$70,000)	0.012098	\$1,132	0%
4	Not in Use			
5	Lge Housesite or Sml Rural & Rural Res-A (<=\$40,000)	0.026253	\$628	0%
6	Lge Housesite or Sml Rural & Rural Res-B (\$40,001-\$70,000)	0.018329	\$1,206	0%
7	Lge Housesite or Sml Rural & Rural Res-C (\$70,001-\$200,000)	0.009904	\$1,332	0%
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000)	0.007465	\$2,236	0%
9	Rural >=20ha - <80ha	0.004916	\$636	0%
10	Rural 80 to <1,000ha	0.002122	\$770	0%
11	Rural 1,000 to <5,000ha	0.001728	\$770	0%
12	Rural 5,000 to <15,000ha	0.001658	\$928	0%
13	Rural 15,000 to < 25,000ha	0.001658	\$3,692	0%
14	Rural 25,000 to 50,000ha	0.001658	\$4,868	0%
15	Rural >50,000ha	0.001658	\$9,588	0%
16	Pump Sites and Bores	0.012871	\$332	No Cap
17	Intensive Animal Ind (1,000-1,999 SCU)	0.001658	\$1,578	0%
18	Intensive Animal Ind (2,000-2,999 SCU)	0.001658	\$3,154	0%
19	Intensive Animal Ind (3,000-3,999 SCU)	0.001658	\$4,732	0%

20	Intensive Animal Ind (4,000-4,999 SCU)	0.001658	\$6,320	0%
21	Intensive Animal Ind (5,000-7,499 SCU)	0.001658	\$7,902	0%
22	Intensive Animal Ind (7,500-9,999 SCU)	0.001658	\$11,828	0%
23	Intensive Animal Ind (10,000-14,999 SCU)	0.001658	\$15,770	0%
24	Intensive Animal Ind (15,000-19,999 SCU)	0.001658	\$23,654	0%
25	Intensive Animal Ind (>=20,000 SCU)	0.001658	\$31,538	0%
26	Accommodation, Caravan parks, Hotels and Motels	0.007378	\$756	0%
27	Commercial	0.007378	\$756	0%
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)	0.010883	\$756	0%
29	Commercial / Industrial >10Ha	0.006774	\$756	0%
30	Shopping Centre	0.013165	\$75,668	No Cap
31	Community Purposes	0.003591	\$606	0%
32	Industry	0.009836	\$756	0%
33	Service Stations, Large Transport terminals	0.009037	\$756	0%
34	Abattoir < 75,000 kills	0.007459	\$636	No Cap
35	Abattoir >= 75,000 kills	0.007459	\$770	No Cap
36	Refinery	9.401360	\$266,370	No Cap
37	Transformers < 1MVA	0.071373	\$2,028	No Cap
38	Transformers 1 - 10MVA	0.258905	\$20,270	No Cap
39	Transformers >10MVA	0.105463	\$60,810	No Cap
40	Solar Farm/ Wind Farm/ Battery Storage 1 MW to < 10 MW	0.009916	\$3,612	No Cap
41	Solar Farm/ Wind Farm/ Battery Storage 10 MW to < 20 MW	0.009916	\$10,834	No Cap
42	Solar Farm/ Wind Farm/ Battery Storage 20 MW to < 40 MW	0.009916	\$21,668	No Cap
43	Solar Farm/ Wind Farm/ Battery Storage 40 MW to < 60 MW	0.009916	\$36,112	No Cap
44	Solar Farm/ Wind Farm/ Battery Storage 60 MW to < 100 MW	0.009916	\$57,778	No Cap

45	Solar Farm/ Wind Farm/ Battery Storage 100 MW to < 200 MW	0.009916	\$108,332	No Cap
46	Solar Farm/ Wind Farm/ Battery Storage 200 MW to < 300 MW	0.009916	\$180,554	No Cap
47	Solar Farm/ Wind Farm/ Battery Storage 300 MW to < 400 MW	0.009916	\$252,776	No Cap
48	Solar Farm/ Wind Farm/ Battery Storage 400 MW to < 500 MW	0.009916	\$324,996	No Cap
49	Solar Farm/ Wind Farm/ Battery Storage >= 500 MW	0.009916	\$397,218	No Cap
50	Extractive/Waste A(<=5,000tpa)	0.002360	\$1,230	No Cap
51	Extractive/Waste Ind B(5,001-20,000tpa)	0.002360	\$1,538	No Cap
52	Extractive/Waste Ind C(20,001-50,000tpa)	0.002360	\$6,146	No Cap
53	Extractive/Waste D(50,001-100,000tpa)	0.002360	\$12,292	No Cap
54	Extractive/Waste E (100,001-200,000tpa)	0.002360	\$24,584	No Cap
55	Extractive/Waste F (200,001-500,000tpa)	0.002360	\$36,874	No Cap
56	Extractive/Waste Ind G (>500,000tpa)	0.002360	\$73,748	No Cap
57	Extractive/Waste H(1ha-50ha, tpa unknown)	0.002360	\$6,146	No Cap
58	Extractive/Waste I(>50ha, tpa unknown)	0.002360	\$24,584	No Cap
59	Accommodation Work Camps - D (1-20)	0.117373	\$3,404	No Cap
60	Accommodation Work Camps - E (21-50)	0.520548	\$35,736	No Cap
61	Accommodation Work Camps - F (51-150)	0.095596	\$86,788	No Cap
62	Accommodation Work Camps - G (151-250)	0.353863	\$256,950	No Cap
63	Large Accommodation Work Camps - A (251-500)	0.359903	\$427,114	No Cap
64	Large Accommodation Work Camps - B (501-750)	0.359903	\$852,528	No Cap
65	Accomm Wk Camps - C (>750)	0.359903	\$1,277,940	No Cap
66	Lge Accom Wk Camp Urban A (251-500)	0.095865	\$427,114	No Cap

67	Lge Accom Wk Camp Urban B (501-750)	0.095865	\$852,528	No Cap
68	Lge Wk Camp Urban C (>750)	0.095865	\$1,277,940	No Cap
69	Other Gas & Oil - A (<=6ha)	0.855563	\$26,108	No Cap
70	Other Gas & Oil - B (>6ha-1,000ha)	1.161192	\$41,644	No Cap
71	Other Gas & Oil - C (>1,000ha)	1.161192	\$102,506	No Cap
72	Petroleum Leases - A (<=30,000ha)	1.638020	\$113,100	No Cap
73	Petroleum Leases - B conventional gas >10,000Ha	1.638020	\$205,338	No Cap
74	Petroleum Leases - C (>30,000ha)	1.638020	\$440,870	No Cap
80	Other Land (not categorised elsewhere)	0.002000	\$756	No Cap
81	Rural >=\$11M & <\$16.5M	0.001738	\$19,376	0%
82	Rural >=\$16.5M	0.001778	\$29,734	0%
83	Carbon Farming => 100,000 ACCUs (Australian Carbon Credit Units)	0.001658	\$3,692	0%

### 3.3 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

- (1) Pursuant to Section 116 of the *Local Government Regulation 2012*, Council has resolved to limit increases from the differential general rates levied in the previous financial year to a maximum stated percentage for those differential rating categories, as identified in the above **Table 1 – Rating Categories**.
- (2) That limitation of increase in the differential general rates levied will not apply to land, where:
  - (a) There has been a change in valuation (other than the revaluation of the Council's entire local government area) during the current or previous financial year; or
  - (b) There has been a change in land area of the rateable parcel of land 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
  - (c) A discounted valuation under Chapter 2, (Section 50) of the *Land Valuation Act 2010* has ceased; or
  - (d) There has been a change in the differential rating category during the 2023/24 financial year; or
  - (e) The rating category of the land in 2022/23 financial year, changes in the 2023/24 financial year.
- (3) For land on which the rate levied for the previous financial year was for a period less than the full year, the differential general rate for the previous year will be annualised and the limitation applied



to the annualised amount in accordance with Section 116(2)(b)(ii) of the *Local Government Regulation 2012*.

### **3.4 GENERAL RATES EXEMPTION**

Section 93 of the *Local Government Act 2009* and Section 73 of the *Local Government Regulation 2012* details land which is exempted from rating. In applying these exemptions Council will be guided by the principles outlined in the Revenue Policy and shall raise the awareness of target groups that may qualify for these exemptions.

## PART 4 WASTE MANAGEMENT UTILITY CHARGES

- 4.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the provision of waste management services (including the collection, removal, storage and disposal of general waste) as detailed below in **Table 2 – Waste Management Utility Charges**.
- 4.2** Waste management utility charges are to be levied on a bi-annual basis in the 2023/2024 financial year on:
- (1) all rateable land, where Council’s waste management agent is prepared to provide a waste management/refuse collection service, or where the service can otherwise be made available to the parcel of rateable land (declared service area); and
  - (2) all non-rateable land where Council’s waste management agent is prepared to provide a waste management/refuse collection service (declared service area) and/or the owner has requested the service.
- 4.3** Supplementary information for applying the waste management utility charge is detailed in **Attachment 1 – Part C - Utility Charges**.

Table 2 - Waste Management Utility Charges	
Service Level	2023/24 Charge
Wheelie Bin Service per weekly collection serviced	
240 Litre wheelie bin	\$281.34
each additional 240 Litre wheelie bin	\$281.34
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$562.66
Industrial Bin Service – <span style="color: red;">Booringa Area Only</span>	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$498.10
Industrial Bin – 1 weekly collection	\$996.20
Industrial Bin – 2 weekly collections	\$1,992.42
Industrial Bin – 3 weekly collections	\$2,988.62
Industrial Bin – 1 fortnightly collection	\$498.10

## PART 5 SEWERAGE UTILITY CHARGES

- 5.1 Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges for the supply of sewerage services by Council, as detailed below in **Table 3 – Sewerage Utility Charges**.
- 5.2 Sewerage utility charges are to be levied in the 2023/24 financial year on all properties, connected and not-connected, within Council’s declared sewerage service areas (i.e. within 100 meters of a Council sewer main and which Council considers capable of being connected to the sewerage system).
- 5.3 Supplementary information for applying the sewerage utility charge is detailed in **Attachment 1 – Part C - Utility Charges**.

Table 3 – Sewerage Utility Charges	
Service Level	2023/24 Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$230.64
Urinal (600mm) <sup>(1) (3)</sup>	\$461.30
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$861.12
Urinal (> 1200mm) additional rate per 600mm	\$353.66
1st Pedestal	\$461.30
2nd Pedestal	\$399.82
Additional Pedestals (per pedestal)	\$353.66
Government Pedestals	\$630.46
<b>Other Services</b>	
Trade Waste <sup>(2)</sup>	
Category 0	Nil
Category 1	\$315.00
Category 2	\$420.00
Category 3	\$630.00

- (1) 1 Urinal (600 mm) or part thereof = 1 pedestal. For each additional 600mm as per pedestal charge rates.
- (2) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.
- (3) Wall Hung Urinals (or part thereof) = 1 pedestal charge

## PART 6 WATER UTILITY CHARGES

Pursuant to Section 94 of the *Local Government Act 2009*, and Sections 99 and 101 of the *Local Government Regulation 2012*, Council will make and levy water utility charges, for the supply of water services by Council as follows:

### 6.1 METERED POTABLE WATER UTILITY CHARGES

- (1) In the 2023/2024 financial year, Council will levy Metered Potable Water Utility Charges on all properties, whether connected and not-connected, within the Council's defined water reticulation service areas of Roma, Injune, Wallumbilla, Jackson, Yuleba, Muckadilla, Mitchell, Surat, Amby and Mungallala. Those defined water reticulation service areas comprise all properties within 100 metres of a Council water main and which Council considers capable of being connected to the Council's potable water service.
- (2) For the period 1 July 2023 to 30 June 2024, Metered Potable Water Utility Charges to be levied on those properties connected or capable of accessing Council's potable water service will comprise:
  - (a) a fixed water access infrastructure charge (the ***Metered Potable Water Access Infrastructure Charge***); and
  - (b) a variable charge for each kilolitre of water used/consumed (the ***Metered Potable Water Usage Charge***).
- (3) Metered potable water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.

#### Metered Potable Water Access Infrastructure Charge

- (4) The Metered Potable Water Access Infrastructure Charge levied is to be determined according to the water meter size(s) servicing the property as detailed below in ***Table 4 – Metered Potable Water Access Infrastructure Charge***.

Table 4 – Metered Potable Water Access Infrastructure Charge	
Description	2023/24 Charge
Vacant (i.e. No connection)	\$260.82
20mm meter connection	\$521.64
25mm meter connection	\$813.74
30mm meter connection	\$1,173.70
40mm meter connection	\$2,086.58
50mm meter connection	\$3,260.28
60mm meter connection	\$4,694.84
70mm meter connection	\$6,359.22
80mm meter connection	\$8,346.38
90mm meter connection	\$10,512.16
100mm meter connection	\$13,041.24
150mm meter connection	\$16,301.56

- (5) Guidance criteria for applying the Metered Potable Water Access Infrastructure Charge is detailed in ***Attachment 1 – Part C - Utility Charges***.
- (6) New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

### Metered Potable Water Usage Charge

- (7) Charge: the per kilolitre usage charge for all users connected to the potable water supply system in each of the nominated towns will be 99 cents per kilolitre (1,000 litres).
- (8) Reading Periods:
- (a) readings for the purpose of calculating water usage charges are to be conducted twice yearly. Water usage charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy water usage at intervals other than half yearly for specific connections as required.
  - (b) for the 2023/24 financial year, the first billing period will comprise usage for the period 1 June 2023 to 30 November 2023. For the 2023/24 financial year, the second billing period will comprise usage for the period 1 December 2023 to 31 May 2024.
- (9) Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than ten (10) kilolitres in each six (6) month reading period of 10 times the applicable charge per kilolitre, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal rate.

### 6.2 UNMETERED POTABLE WATER SERVICE CHARGE

- (1) In the 2023/2024 financial year, Council will levy an Unmetered Potable Water Service Utility Charges on all properties connected or capable of being connected to a Council unmetered potable water service, at a rate determined by Council as detailed below in **Table 5 – Unmetered Potable Water Service Charge**.

Table 5 – Unmetered Potable Water Service Charge				
Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2023/24 Charge
<b>Commercial, Industrial</b>				
0 - 833.91 m <sup>2</sup>	750	\$12.33	64	\$789.12
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$12.33	106	\$1,306.98
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$12.33	5	\$61.66
<b>Laundries, Butchers, Bakers, Garages</b>				
0 - 200 m <sup>2</sup>	750	\$12.33	64	\$789.12
201 - 400 m <sup>2</sup>	1,406	\$12.33	120	\$1,479.60
401 - 1,600 m <sup>2</sup>	1,828	\$12.33	156	\$1,923.48
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>				
0 - 200 m <sup>2</sup>	433	\$12.33	37	\$456.22
201 - 600 m <sup>2</sup>	843	\$12.33	72	\$887.76
<b>Hotels</b>				
Hotels	2,625	\$12.33	224	\$2,761.92
<b>Bowls Clubs, Golf Clubs</b>				
Bowls Club	1,875	\$12.33	160	\$1,972.80
Golf Club	1,875	\$12.33	160	\$1,972.80

Places of Worship				
Churches	433	\$12.33	37	\$456.22

### 6.3 UNMETERED NON-POTABLE WATER CHARGE - SURAT

- (1) In the 2023/24 financial year, Council will levy Unmetered Non-Potable (raw) Water Service Utility Charges on all properties in Surat connected to Council's unmetered non-potable (raw) water service at a rate determined by Council as detailed below in **Table 6 – Unmetered Non-Potable Water Service Charge - Surat**.

Table 6 – Unmetered Non-Potable Water Charge – Surat			
Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2023/24 Charge
Vacant land water supply connection	1	222	\$372.16
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$372.16
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$372.16
Private residence / flat with one business	1.5	333	\$558.24
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$744.32
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,116.48
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,488.64
State/Pre-School	7	1,554	\$2,605.12



## PART 7 SPECIAL RATES AND CHARGES

### 7.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, and Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate (to be known as the "State Government Precept Special Rate") of 0.000090 cents in the dollar on the rateable value of the rateable land to which the special charge applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.
- (2) The overall plan for the State Government Precept Special Rate is as follows:
  - (a) The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
  - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural > 50,000ha), Category 81 (Rural >=\$11M <16.5M) and Category 82 (Rural >= 16.5M), in the 2023/24 financial year.
  - (c) The estimated cost of carrying out the overall plan is \$428,614. The State Government Precept Special Rate will levy an estimated \$428,614 towards the total estimated cost of carrying out the activity.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

### 7.2 PEST MANAGEMENT SPECIAL RATE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, and Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("Pest Management Special Rate") of 0.000125 cents in the dollar on the rateable value of the land to which the special rate applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.
- (2) The overall plan for the Pest Management Special Rate is as follows:
  - (a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
  - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural > 50,000ha), Category 81 (Rural >=\$11M <16.5M) and Category 82 (Rural >= 16.5M) in the 2023/24 financial year.
  - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$595,000. The Pest Management Special Rate will levy an estimated \$595,000 towards the total estimated cost of carrying out the activity.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

### 7.3 RURAL FIRE BRIGADE SPECIAL CHARGE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, Section 94 of the *Local Government Regulation 2012* and Sections 108 and 128A of the *Fire and Emergency Services Act 1990*, Council will make and levy a special charge (to be known as the “Rural Fire Brigade Special Charge”) as detailed in the table below **Table 7 – Rural Fire brigade Special Charge**, on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of firefighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades.

Table 7 – Rural Fire Brigade Special Charge	
Rural Fire Brigade	2023/24 Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

- (2) The overall plan for the Rural Fire Brigades Special Charge is as follows:
- (a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
  - (b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the attached QFES Map for each Brigade (Appendix 7 - 10).
  - (c) The estimated cost of carrying out the overall plan is \$20,504. The Rural Fire Brigade Special Charge will levy an estimated amount of \$20,504.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

## PART 8 CONCESSIONS

### 8.1 PENSIONER CONCESSION

- (1) Council recognises that certain types of pensioners have contributed rates over a period of time and should be afforded a concession to alleviate the impact of rates and charges thereby assisting pensioner property owners to remain in their own homes.
- (2) In accordance with Section 120(1)(a) of the *Local Government Regulation 2012* and subject to the relevant provisions of Council's Rates and Charges Rebate and Concessions Policy, Council will grant a concession on general rates to approved pensioners (currently a concession of 50% of the general rate, with a maximum limit of \$235.00 per annum).
- (3) Eligibility for Council's Pensioner Rate Concession is based on meeting the requirements to qualify under the State Government Pensioner Rate Subsidy Scheme.
- (4) Interest will accrue on all overdue rates and charges payable by pensioners eligible for this concession in accordance with Section 2.4 of this Revenue Statement.

**Note:** This concession is in addition to the Queensland Government's Pensioner Rate Subsidy and further details with respect to eligibility and application of this concession are outlined in Council's Rates and Charges Rebate and Concessions Policy.

### 8.2 NON-PROFIT COMMUNITY ORGANISATION CONCESSION

- (1) In accordance with Section 120(1)(a) of the *Local Government Regulation 2012* and Council's Rates and Charges Rebate and Concessions Policy, a concession may be granted to a ratepayer for general rates and water access and Metered Potable Water Usage charges, if Council is satisfied the land is owned by:
  - (a) an entity whose objects do not include making a profit; or
  - (b) an entity that provides assistance or encouragement for arts or cultural development.
- (2) Applications for a concession for rates or charges for land on the grounds of the abovementioned criteria will be considered by Council on a case-by-case basis.

### 8.3 HARDSHIP CONCESSION

- (1) Council recognises that individuals can experience difficulty in meeting their rate commitments and that in some cases it may be appropriate, where Council is satisfied that the payment of the rates or charges will cause genuine hardship to the land owner, to grant a rates concession to the landowner in accordance with Section 120 (1) (c) of the *Local Government Regulation 2012* and Council's Rates and Charges Rebates and Concessions Policy (for example financial hardship as a result of drought).
- (2) Applications for a concession for rates or charges for land on the grounds of hardship will be considered by Council on a case-by-case basis.
- (3) Pursuant to Section 121 of the *Local Government Regulation 2012*, Council may grant eligible applicants a concession in the form of an agreement to defer the payment of the rates or charges, or a rebate of all or part of the overdue rates or charges.

### 8.4 OTHER CONCESSIONS

- (1) Council will consider applications for other concessions for rates or charges where Council is satisfied the application meets one or more of the other eligibility criteria set out in Section 120 (1) of the *Local Government Regulation 2012*.
- (2) Each application will be considered on a case-by-case basis.

## **PART 9 OTHER FEES AND CHARGES**

### **9.1 COST RECOVERY AND OTHER FEES AND CHARGES**

- (1) Section 97 of the *Local Government Act 2009* allows a local government under a local law or a resolution to fix a cost-recovery fee for certain (regulatory) services.
- (2) A cost-recovery fee is for the provision of certain regulatory services as detailed in Section 97(2) of the *Local Government Regulation 2012*.
- (3) Section 172 (1) (c) of the *Local Government Regulation 2012* provides that the Revenue Statement must state the criteria used to decide the amount of any cost-recovery fees.
- (4) Section 172 (1) (d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services.
- (5) It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact that certain fees and charges may have.
- (6) In setting cost recovery and other fees and charges for goods and services, Council will apply the following criteria to be used in setting the amount of any fee or charge:
  - (a) Fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged;
  - (b) Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
  - (c) Charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.
- (7) Council's Fees and Charges Schedule details the fees and charges adopted by Council. Council's adopted Fees and Charges include both cost recovery and commercial user pays fees.
- (8) The cost recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined where appropriate to recover the cost of providing the service.
- (9) The commercial user pays fees are for other services and facilities supplied by Council where the charge is not a cost-recovery fee. The criteria used to decide the amount of such fees is for Council to cover the full cost of providing the relevant services and facilities and may include a commercially based rate of return, return on capital, tax equivalents and allowances for advantages for government ownership, when provided in competition to the private sector.

### **9.2 OTHER STATE GOVERNMENT LEVIES**

Maranoa Regional Council will collect, if required, other levies introduced during the 2023/24 financial year on behalf of the Queensland Government.

## ATTACHMENT 1 - ADMINISTRATION, DIFFERENTIAL GENERAL RATES & UTILITY CHARGES

### PART A – ADMINISTRATION

#### 1.0 Discount for prompt payment

For the purpose of determining eligibility for the prompt payment discount, payment is deemed to be received on or before the due date if receipted at a Council Service Centre, an approved agency; or paid by electronic means, if the payment is recorded in Council's accounts on or before the due date.

#### 1.1 Payments made after the due date

It is acknowledged that there are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. Section 130 (10) of the *Local Government Regulation 2012* provides Council with a discretionary power to still allow the discount for prompt payment of rates or charges in such circumstances.

#### 1.2 What will be considered by Council to be beyond a ratepayer's control –

- (1) Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;
- (2) The death or major trauma (accident / life threatening illness / emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
- (3) The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc.);
- (4) An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
- (5) The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control; and
- (6) An administrative error on the part of Council – in this case a discount equivalent to other ratepayers will be provided from the date Council rectifies the error.

#### 1.3 What won't be considered by Council to be beyond a ratepayer's control –

- (1) Failure of the ratepayer to ensure that Council was given correct notification of the postal address for the service of rate notices prior to the issue of the relevant rate notices;
- (2) Payments made by electronic means (B Pay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/ disconnection to power supply) and the ratepayer has a history of timely payments and will sign a statutory declaration outlining reasons; and
- (3) Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

#### 1.4 Agreement to defer payment

- (1) A concession for rates and charges in the form of an agreement to defer payment of the rates or charges, may be granted by Council if satisfied in terms of Section 120 (1)(c) of the *Local Government Regulation 2012* that the payment of rates or charges will cause hardship to the ratepayer, subject to the requirements of Council's Rates and Charges Rebate and Concession Policy.
- (2) To request a deferred payment agreement/plan, the ratepayer must contact Council before the due date shown on the relevant rate notice. If Council decides to grant the concession to the ratepayer, the deferred payment agreement/plan and the applicable premium amount that may be included by Council pursuant to Section 125 (3) of the *Local Government Regulation 2012*, will be confirmed in writing by Council.
- (3) Interest (as referred to in Section 2.4 of the Revenue Statement) may be waived by Council if –

- (a) the agreement to defer payment has been approved by Council within 60 days of the date of issue of the relevant rates notice;
- (b) there are no defaults of the terms and conditions of the agreement; and
- (c) all overdue rates and charges are fully paid by the end of the current financial year.



## PART B– DIFFERENTIAL GENERAL RATES

### 1.0 DIFFERENTIAL RATING CATEGORIES AND DESCRIPTIONS

- (1) In the 2023/24 financial year Council will make and levy differential general rates with the rating category to which each parcel of rateable land belongs identified by Council using rating category descriptions (**Table A – Descriptions of Rating Categories**). The rating category identified by Council for the land shall be stated in each rate notice for the land.
- (2) Council will consider landowner objections to an allocated rating category if -
  - (a) A landowner considers that, as at the date of issue of the rate notice, their land should have been included in another rating category; and
  - (b) A written notice of objection is lodged by the landowner with the Council within 30 days of the date of issue of the relevant rate notice, using the preferred format of Council.
- (3) Lodging an objection to rates category does not affect the validity of the rate notice and does not interfere with the legal recovery of rates and charges; all rates and charges remain due and payable by the due date stated in the rate notice.

### 1.1 LAND THAT IS EXEMPT FORM RATING

- (1) Pursuant to Section 73 of the *Local Government Regulation 2012*, for Section 93(3)(j)(ii) of the *Local Government Act 2009*, the following land is exempted from rating:
  - (a) *land owned by a religious entity if the land is less than 20ha and is used for one or more of the following purposes:*
    - (i) *religious purposes, including , for example, public worship;*
    - (ii) *the provision of education, health or community services, including facilities for aged persons or persons with disabilities;*
    - (iii) *the administration of the religious entity;*
    - (iv) *housing incidental to a purpose mentioned in subparagraphs (i) to (iii);*
  - (b) *land vested in, or placed under the management and control of, a person under an Act for:*
    - (i) *a public purpose that is a recreational or sporting purpose; or*
    - (ii) *a charitable purpose.*

...

**Table A – Descriptions of Rating Categories**

Table 1 Differential General Rates		
Diff Cat	Description	Identification
1	<b>Residential A (\$1 to \$40,000)</b> – Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	Land having land use codes of 01,02,03,06,08,09,72
2	<b>Residential B (\$40,001 to \$70,000)</b> - Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	Land having land use codes of 01,02,03,06,08,09,72
3	<b>Residential C &gt;\$70,000</b> - Land used or capable of being used for residential	Land having land use codes of 01,02,03,06,08,09,72

	purposes which has a rateable value of more than \$70,000	
4	<b>Residential D</b> Not in use	Removed
5	<b>Lge Housesite or Sml Rural &amp; Rural Res-A (&lt;=\$40,000)</b> - Land used or capable of being used for rural residential , residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
6	<b>Lge Housesite or Sml Rural &amp; Rural Res-B (\$40,001-\$70,000)</b> - Land used or capable of being used for rural residential , residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
7	<b>Lge Housesite or Sml Rural &amp; Rural Res-C (\$70,001-\$200,000)</b> - Land used or capable of being used for rural residential , residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
8	<b>Lge Housesite or Sml Rural &amp; Rural Res-D (&gt;\$200,000)</b> - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare and a rateable value of greater than \$200,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
9	<b>Rural &gt;=20ha - &lt;80ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
10	<b>Rural 80 to &lt;1,000ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
11	<b>Rural 1,000 to &lt; 5,000ha</b> - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94

12	<b>Rural 5,000 to &lt; 15,000ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
13	<b>Rural 15,000 to &lt; 25,000ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
14	<b>Rural 25,000 to 50,000ha</b> – Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
15	<b>Rural &gt;50,000ha</b> – Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
16	<b>Pump Sites and Bores</b> – Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95
17	<b>Intensive Animal Ind (1,000-1,999 SCU)</b> – Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	Land having the land use code of 62,65 or 66 or has an alternative land use with an intensive animal industry approval
18	<b>Intensive Animal Ind (2,000-2,999 SCU)</b> – Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
19	<b>Intensive Animal Ind (3,000-3,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
20	<b>Intensive Animal Ind (4,000-4,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal	Land having the land use code of 62,64, 65 or 66 or has an

	Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 SCU	alternative land use with an intensive animal industry approval
21	<b>Intensive Animal Ind (5,000-7,499 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
22	<b>Intensive Animal Ind (7,500-9,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
23	<b>Intensive Animal Ind (10,000-14,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
24	<b>Intensive Animal Ind (15,000-19,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 SCU	Land having the land use code of 62,64, 65 or 66 with an intensive animal industry approval
25	<b>Intensive Animal Ind (&gt;=20,000 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than 20,000 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
26	<b>Accommodation, Caravan parks, Hotels and Motels</b> - Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 61 - 68	Land having the land use code of 42,43,47,48 and 49
27	<b>Commercial</b> - Land used or capable of being used in whole or in part for	Land having the land use code of 01,04,06-

	commercial purposes other than where land is included in category 10-12 or 29-38	39,41-48,72,92,96,97 or 99
28	<b>Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)</b> - Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than where land is included in category 10-12 or 29-38	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
29	<b>Commercial / Industrial &gt;10Ha</b> – Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than where land is included in category 10-12 or 29-38	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
30	<b>Shopping Centre</b> – Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m <sup>2</sup> , where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	Land having the land use code of 12 - 16
31	<b>Community Purposes</b> – Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (j) (ii) of the <i>Local Government Act 2009</i>	Land having the land use code of 48, 50 -59
32	<b>Industry</b> - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in category 26,27,28,29 and 30 or where land is included in category 59 – 68.	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
33	<b>Service Stations, Large Transport terminals</b>	Land having the land use code of 29 and 30
34	<b>Abattoir &lt; 75,000 kills</b> – Land used in whole or in part as an abattoir with less than 75,000 kills annually	Left intentionally blank
35	<b>Abattoir &gt;= 75,000 kills</b> - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Left intentionally blank
36	<b>Refinery</b> – Land used in whole or part for the purpose of a gas refinery or separation plant	Land having a land use code of 31
37	<b>Transformers &lt; 1MVA</b> – Land used in whole or in part for a transformer	Land having a land use code of 91

38	<b>Transformers 1 – 10MVA</b> – Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	Land having a land use code of 91
39	<b>Transformers &gt;10MVA</b> – Land used in whole or in part for a transformer with greater than 10 MVA	Land having a land use code of 91
40	<b>Solar Farm/ Wind Farm/ Battery Storage 1 MW to &lt; 10 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 1 MW and less than or equal to 10 MW	Left intentionally blank
41	<b>Solar Farm/ Wind Farm/ Battery Storage 10 MW to &lt; 20 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 10 MW and less than or equal to 20 MW	Left intentionally blank
42	<b>Solar Farm/ Wind Farm/ Battery Storage 20 MW to &lt; 40 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 20 MW and less than or equal to 40 MW	Left intentionally blank
43	<b>Solar Farm/ Wind Farm/ Battery Storage 40 MW to &lt; 60 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 40 MW and less than or equal to 60 MW	Left intentionally blank
44	<b>Solar Farm/ Wind Farm/ Battery Storage 60 MW to &lt; 100 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 60 MW and less than or equal to 100 MW	Left intentionally blank
45	<b>Solar Farm/ Wind Farm/ Battery Storage 100 MW to &lt; 200 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 100 MW and less than or equal to 200 MW	Left intentionally blank



46	<b>Solar Farm/ Wind Farm/ Battery Storage 200 MW to &lt; 300 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 200 MW and less than or equal to 300 MW	Left intentionally blank
47	<b>Solar Farm/ Wind Farm/ Battery Storage 300 MW to &lt; 400 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage with a combined output capacity, or capable output capacity, of more than 300 MW and less than or equal to 400 MW	Left intentionally blank
48	<b>Solar Farm/ Wind Farm/ Battery Storage 400 MW to &lt; 500 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 400 MW and less than or equal to 500 MW	Left intentionally blank
49	<b>Solar Farm/Wind Farm/ Battery Storage &gt; 500 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 500 MW	Left intentionally blank
50	<b>Extractive/Waste A (&lt;=5,000tpa)</b> – Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
51	<b>Extractive/Waste Ind B (5,001-20,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
52	<b>Extractive/Waste Ind C (20,001-50,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval

	than 20,000tpa and less than or equal to 50,000 tpa.	
53	<b>Extractive/Waste D (50,001-100,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
54	<b>Extractive/Waste E (100,001-200,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
55	<b>Extractive/Waste F (200,001-500,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
56	<b>Extractive/Waste Ind G (&gt;500,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
57	<b>Extractive/Waste H (1ha-50ha, tpa unknown)</b> - Land used in whole or in part of the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is 1hectare – 50 hectares and the tonnage per annum is unknown.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
58	<b>Extractive/Waste I (&gt;50ha, tpa unknown)</b> – Land used in whole or in part of the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50 hectares and the tonnage per annum is unknown.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval

59	<b>Accommodation Work Camps – D (1-20)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank
60	<b>Accommodation Work Camps – E (21-50)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank
61	<b>Accommodation Work Camps – F (51-150)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank
62	<b>Accommodation Work Camps – G (151-250)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank
63	<b>Large Accommodation Work Camps – A (251-500)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units, other than land included in category 66	Intentionally left blank
64	<b>Large Accommodation Work Camps – B (501-750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units, other than land included in category 67	Intentionally left blank
65	<b>Accom Wk Camps – C (&gt;750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units, other than land included in category 68	Intentionally left blank
66	<b>Lge Accom Wk Camp Urban A (251-500)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units in the designated localities of Roma,	Intentionally left blank

	Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
67	<b>Lge Accom Wk Camp Urban B (501-750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with more than 500 accommodation units and less than or equal to 750 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba (Refer to Appendices 1 to 6 of the 2023/24 Revenue Statement).	Intentionally left blank
68	<b>Lge Wk Camp Urban C (&gt;750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba. (Refer Appendices 1 to 6 of the 2023/24 Revenue Statement).	Intentionally left blank
69	<b>Other Gas &amp; Oil – A (&lt;=6ha)</b> – Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59 – 68	Land having the land use code of 31,35 or 36
70	<b>Other Gas &amp; Oil – B (&gt;6ha-1,000ha)</b> – Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 68	Land having the land use code of 31,35 or 36
71	<b>Other Gas &amp; Oil - C (&gt;1,000ha)</b> - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 68	Land having the land use code of 31,35 or 36
72	<b>Petroleum Leases - A (&lt;=30,000ha)</b> – Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	Land having the land use code of 40
73	<b>Petroleum Lease – B Conventional gas &gt;10,000ha</b> - Petroleum leases – conventional gas - issued within the Region with an area greater than 10,000 hectares.	Land having the land use code of 40

74	<b>Petroleum Leases - C (&gt;30,000ha) -</b> Petroleum leases issued within the Region with an area greater than 30,000 hectares	Land having the land use code of 40
80	<b>Other Land (not categorised elsewhere)</b> – Land not included in any of the other categories.	Left intentionally blank
81	Rural >=\$11M & <\$16.5M – Land used or capable of being used for rural purposes which has a rating valuation equal to or greater than \$11,000,000 but less than \$16,500,000 which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
82	Rural >=\$16.5M – Land used or capable of being used for rural purposes which has a rating calculation equal to or greater than \$16,500,000 which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
83	Carbon Farming =>100,000 ACCU's – Land used or capable of being used for rural purposes that has been issued with more than 100,000 Australian Carbon Credit Units (ACCU's)	Land having the land use code of 04,05,06,60-89,93,94

## 1.2 Miscellaneous

- (1) If there is doubt about the rating category into which a parcel of rateable land is to be categorised, a Categorisation officer approved by the Chief Executive Officer may carry out an inspection of the land pursuant to Section 85 of the *Local Government Regulation 2012*, and make a recommendation for the Chief Executive Officer's consideration.
- (2) The Maranoa Planning Scheme may be referred to by the Chief Executive Officer in determining the applicable rating category for land, unless the context of the rating category description, or this Revenue Statement, otherwise requires.
- (3) As noted above, for subsections 81(4) and (5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs..
- (4) In **Table A – Descriptions of Rating Categories** reference to:
  - (a) **capable of being used:** includes having obtained approval for the use from the Council or a private certifier or other authorised entity, by way of a development application, building and/or plumbing works application, or an application for a licence or other form of approval under a Local Law;
  - (b) **intended for use:** includes a use that is an as of right use for the relevant land under Council's planning scheme, or a use for which: a development approval exists or an application for a development approval has been made but not finally determined, or a use that the owner or occupier has informed Council or has stated publicly that they intend to conduct on the land;
  - (c) **Petroleum Lease:** includes a petroleum lease under the *Petroleum Act 1923*, or the *Petroleum and Gas (Production and Safety) Act 2004*.
- (5) For **categories 59 - 68** the following definitions apply:
  - (a) **'Available for use':** will be taken to be effective from the date upon which the final plumbing inspection has been passed.

- (b) **'Accommodation Work Camp'**: is non-resident worker accommodation and refers to the use of premises for:
- (i) accommodation for non-resident workers; or
  - (ii) recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (a).<sup>2</sup>

Examples include: contractor's camp, construction camp, single person's quarters and temporary workers' accommodation.

<sup>2</sup> *Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme 2017.*

- (c) An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.



## **PART C – UTILITY CHARGES**

### **1.0 WASTE MANAGEMENT UTILITY CHARGES**

- (1) Council will make and levy waste management utility charges for the purpose of covering the costs of collection and disposal of refuse and maintenance of waste management facilities.
- (2) Waste management utility charges shall apply to all properties within the Council's local government area where waste management services are or can be made available (the declared service areas). The charge will apply irrespective of the level of the services used. Waste management utility charges are levied biannually each financial year.
- (3) The declared service areas will expand as additional properties in respect of which waste management services can be made available are identified and included throughout the 2023/24 year.
- (4) A minimum of one (1) service will be charged to each premises or structure that appears to be in use as a dwelling, lived in or occupied or able to be lived in within the boundaries of the declared waste collection service areas, whether a service is provided or not.
- (5) Services other than those covered by the waste management utility charge can be separately requested and shall be invoiced directly to the customer.

### **1.1 SEWERAGE UTILITY CHARGES**

- (1) Council will make and levy sewerage utility charges for the purpose of covering the costs of operating, maintaining and managing sewerage services.
- (2) An annual sewerage charge will be levied on each individual land parcel (whether or not connected, unconnected or vacant) within the Council's defined sewered areas (i.e. within 100 metres of a Council sewer main and which is connected, or which Council considers is capable of being connected, to the Council's sewerage system) based on the following criteria:
  - (a) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
  - (b) Flats, units and residential strata title properties are levied per flat, unit or strata title unit, for the first pedestal only. No additional charges apply for extra pedestals.
  - (c) Non-Residential / Non-Strata properties are levied per sewerage pedestal. Example - commercial premises with 3 pedestals will attract a charge for each pedestal.
  - (d) Non-Residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
  - (e) Where multiple lots are included on one Rate Assessment, a sewerage utility charge will apply for each lot. Example - a house and vacant lot together, 2 sewerage utility charges are levied.
  - (f) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one sewerage utility charge.
  - (g) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.
- (3) Council may elect to not levy sewerage utility charges against vacant land that is effectively incapable of further development or improvement. The landowner shall be responsible for demonstrating to Council an entitlement to exemption from the sewerage levy.

Any rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

## 1.2 METERED POTABLE WATER UTILITY CHARGES

Council is of the view that it is equitable for all users to contribute to the fixed costs of the water supply operation by way of an access charge, while the usage charge for all water used (consumed) conforms with the user pays principles and also provides an incentive for water conservation.

### (1) METERED POTABLE WATER ACCESS INFRASTRUCTURE CHARGE

- (a) The annual Metered Potable Water Access Infrastructure Charge is to be levied biannually and determined according to the water meter size(s) servicing the premises.
- (b) The Metered Potable Water Access Infrastructure Charge will be levied on each individual land parcel, connected or not-connected or vacant, within the defined water service areas (i.e. within 100 metres of a Council potable water main and which Council considers capable of being connected to the potable water network) based on the following criteria:
  - A. Vacant and non-metered lands situated in a potable water area and not serviced with a potable water connection are levied a Metered Potable Water Access Infrastructure Charge equal to 50% of the 20mm meter connection charge.
  - B. Single residential properties are levied a Metered Potable Water Access Infrastructure Charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
  - C. Where multiple lots are included on one assessment a Metered Potable Water Access Infrastructure Charge will apply for each lot. Example - a house and vacant lot together, 2 metered potable water access infrastructure charges will apply.
  - D. Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one Metered Potable Water Access Infrastructure Charge.
  - E. Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
  - F. Properties with multiple connections (including non-strata units/flats with more than one metered potable water meter connected) are levied a Metered Potable Water Access Infrastructure Charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997*.
  - G. Strata title properties are levied a minimum Metered Potable Water Access Infrastructure Charge per strata title lot equivalent to the 20mm meter connection for metered potable water access infrastructure charge.
- (4) Council may elect to not levy Metered Potable Water Access Infrastructure Charges against vacant land that is effectively incapable of further development or improvement.
- (5) The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the Metered Potable Water Access Infrastructure Charge.
- (6) Any rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

## 1.3 WATER USAGE CHARGE - METER REGISTERING INACCURATELY

- (1) Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council will calculate the applicable Metered Potable Water Usage Charge using all reasonable information available to Council and in accordance with Council's Water Meters Policy as amended from time to time.
- (2) Pursuant to Section 73 *Plumbing and Drainage Act 2018* a person must not tamper with a water meter. For the purposes of that section "tamper" includes tamper with the plumbing associated with the water meter in a way that may hinder the capacity of the meter to accurately measure the volume of water supplied to premises.

#### 1.4 UNMETERED NON-POTABLE WATER CHARGE - SURAT

The annual Unmetered Non-Potable Water Charge –Surat, is levied biannually for land connected to the service and charged at a rate determined by Council as per **Table 6 – Unmetered Non-Potable Water Service Charge - Surat.**

If an owner of land requests Council to disconnect their land from the Unmetered Non-Potable Water Service (subject to the payment of any applicable fees), any charge adjustment will be adjusted from the date of disconnection by Council.

## PART D – COUNCIL CONCESSIONS

Section 120(1) of the *Local Government Regulation 2012* provides Council with the discretionary power to grant a ratepayer a concession for rates and charges only if Council is satisfied of certain prescribed criteria.

All concessions are subject to written application and applicants must demonstrate their ability to meet the prescribed eligibility criteria for the concession being sought.

### 1.0 PENSIONER RATE CONCESSION

- (1) Eligibility for Council's Pensioner Rate Concession shall be determined subject to Sections 120 (1) (a) and 122 to 123 of the *Local Government Regulation 2012* and in accordance with the applicable provisions (Pensioner Rate Concession) of Council's Rates and Charges Rebate and Concession Policy.
- (2) For approved applicants, Council will provide a concession on general rates to the specified maximum amount for those categories detailed in **Table B – Council General Rate Pensioner Concession**.

Table B - Council General Rate Pensioner Concession		
Category	% of General Rate Concession	Maximum Dollar Value per annum
Pensioner	50%	\$235.00

- (3) This concession is in addition to the Queensland Government Pensioner Rate Subsidy.

### 1.1 PENSIONER RATE CONCESSION – REQUESTS FOR ADJUSTMENT FOR PREVIOUS PERIODS.

- (1) Where a pensioner requests a Pensioner Rate Concession to be applied to a previous rating period, requests must be submitted to Council in writing with supporting evidence to Council's satisfaction, in addition an Application for Pension/Rate Subsidy Concession form and a copy of the Pensioner Concession Card must be submitted. Council, in its sole discretion, may determine whether or not to grant the request in relation to the Council Pensioner Rate Concession.
- (2) All written backdate requests will be forwarded to State Government Concession Services by Council for review and to determine if a Queensland Government Pensioner Rate Subsidy will be granted. If the Subsidy will not be granted, Council will not grant the Pensioner Rate Concession for the prior period.

### 1.2 NOT FOR PROFIT COMMUNITY ORGANISATION CONCESSION

- (1) Council will consider applications for a concession for rates or charges from sporting bodies/associations, service clubs, not-for-profit community organisations and registered charities:
  - (a) subject to being satisfied of one or more of the criteria set out in Section 120(1)(b) of the *Local Government Regulation 2012*; and
  - (b) in accordance with the applicable provisions (Community Organisations, Not-For-Profit and Charitable Organisations) of Council's Rates and Charges Rebate and Concession Policy (as amended from time to time).

### 1.3 OTHER CONCESSIONS

- (1) Concessions are also available for rates and charges where Council is satisfied of certain other criteria set out in Section 120(1) of the *Local Government Regulation 2012*.
- (2) Council will receive and consider on a case-by-case basis applications from ratepayers where Council is satisfied the application meets the eligibility criteria.
- (3) Pursuant to Section 121(1) of the *Local Government Regulation 2012* Council may grant eligible applicants the following types of concession:

- (a) a rebate of all or part of the rates or charges;
- (b) an agreement to defer payment of the rates or charges;
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

## **PART E – STATE GOVERNMENT SUBSIDIES & LEVIES**

### **1.0 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME**

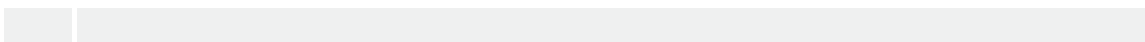
- (1) In addition to Council's Pensioner Rate Concession, the State Government provides a subsidy to approved pensioners.
- (2) This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the Department of Communities, Disability Services and Seniors.
- (3) This subsidy is paid by the State Government to Council to be passed on to approved pensioners.
- (4) Under no circumstances is an approved pensioner to receive a subsidy for more than one property, designated as his / her principal place of residence.

### **1.1 EMERGENCY MANAGEMENT LEVY (EML)**

- (1) The EML is a State Government levy. Maranoa Regional Council is required to collect the levy on behalf of the State Government.

## ATTACHMENT 2 - LAND USE CODES

Land Use Codes	
Residential	
01	Vacant Urban Land
02	Single Unit Dwelling
03	Multi Unit Dwelling (Flats)
04	Vacant - Large Housesite
05	Dwelling - Large Homesite
06	Outbuildings
07	Guest House (Private) Hotel
08	Building Units (Primary Use Only)
09	Group Title (Primary Use Only)
Retail Business & Commercial	
10	Combined Multi Dwelling & Shops
11	Shop - Single
12	Shopping Group (More than 6)
13	Shopping Group (2 - 6 Shops)
14	Shops - Main Retail (Central Business District)
15	Shops - Secondary Retail (Fringe CBD)
16	Drive-in Shopping Centre
17	Restaurant
18	Special Tourist Attraction
19	Walkway
20	Marina
21	Residential Institutions (Non-Medical Care)
22	Car Park



Land Use Codes	
23	Retail Warehouse
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)
25	Professional Offices
26	Funeral Parlour
27	Hospital, Conv. Homes (Medical Care) Private
Transport & Storage	
28	Warehouse & Bulk Stores
29	Transport Terminal
30	Service Station
31	Oil Depot & Refinery
32	Wharves
33	Builders Yard, Contractors Yard
34	Cold Stores - Iceworks
Industrial	
35	General Industry
36	Light Industry
37	Noxious/Offensive Industry (including Abattoir)
38	Advertising - Hoarding
39	Harbour Industries
40	Extractive
Other Business	
41	Child Care - excluding Kindergarten
42	Hotel/Tavern
43	Motel

44	Nurseries (Plants)

### Land Use Codes

45	Theatres & Cinemas
46	Drive-in Theatre
47	Licensed Clubs
48	Sports Clubs/Facilities
49	Caravan Parks
50	Other Clubs (Non-Business)

### Special Uses

51	Religious
52	Cemeteries
53	Commonwealth (Secondary Use Only)
54	State (Secondary Use Only)
55	Library
56	Sportsground, Racecourse, Airfield
57	Parks, Gardens
58	Educational - Including Kindergarten
59	Local Authority (Secondary Use Only)

### Sheep Grazing

60	Sheep Grazing - Dry
61	Sheep Breeding
62	Not Allocated
63	Not Allocated

### Cattle Grazing

64	Cattle Grazing & Breeding
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65	Cattle Breeding & Fattening
66	Cattle Fattening

### Land Use Codes

67	Goats
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### Dairy Cattle

68	Milk - Quota
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69	Milk - No Quota
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70	Cream
----	-------

### Agricultural

71	Oil Seeds
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72	P/use-Sec.25;S/use-Higher Use
----	-------------------------------

73	Grains
----	--------

74	Turf Farms
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75	Sugar Cane
----	------------

76	Tobacco
----	---------

77	Cotton
----	--------

78	Rice
----	------

79	Orchards
----	----------

80	Tropical Fruits
----	-----------------

81	Pineapples
----	------------

82	Vineyards
----	-----------

83	Small Crops & Fodder - Irrigated
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84	Small Crops & Fodder - Non-Irrigated
----	--------------------------------------

### Other Rural Uses

85	Pigs
86	Horses
87	Poultry

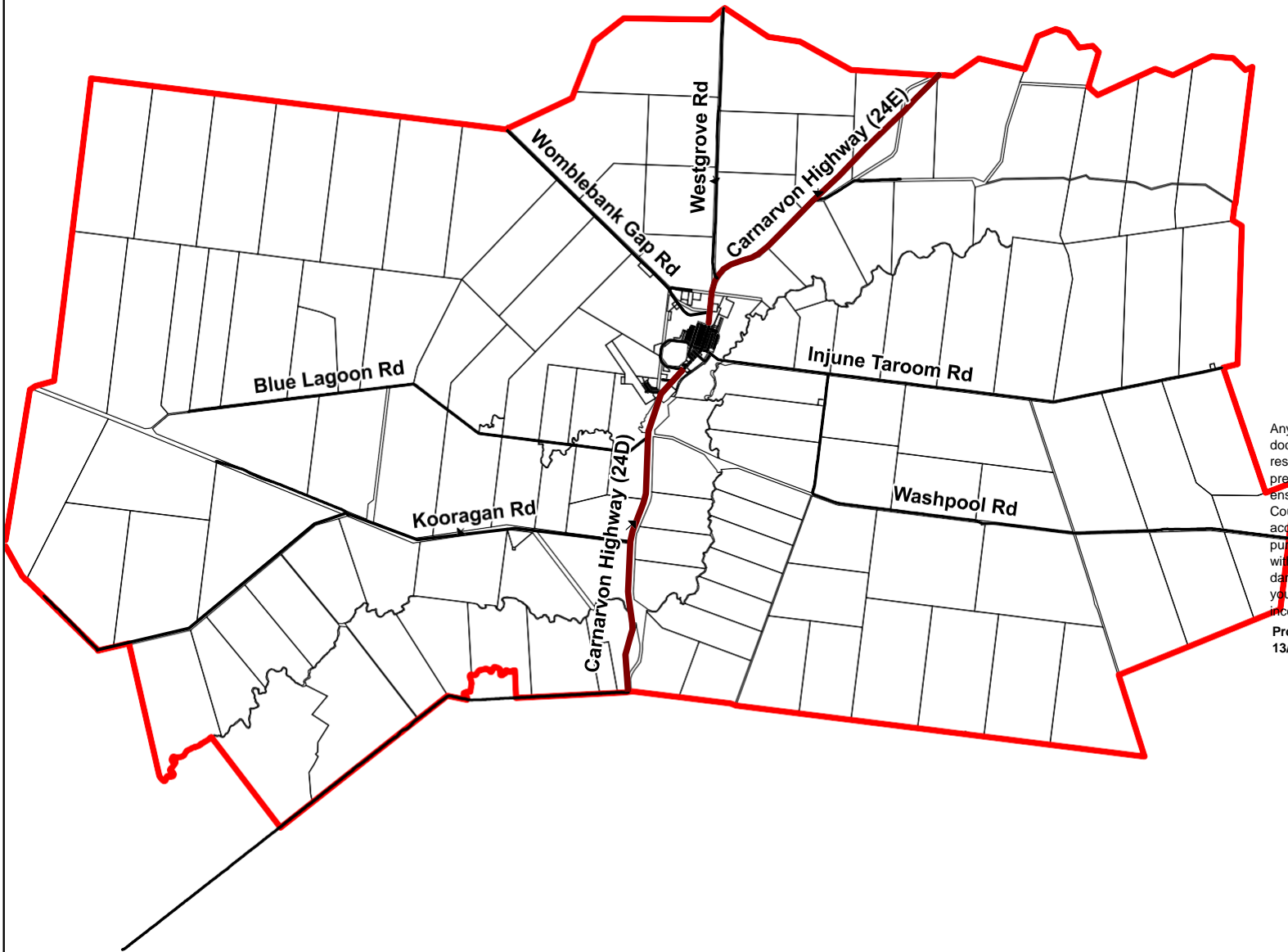
#### Land Use Codes

88	Forestry & Logs
89	Animals - Special
90	Stratum
91	Transformers
92	Defence Force Establishment
93	Peanuts
94	Vacant Rural Land (excl. 01 & 04)
95	Reservoir, Dams, Bores

#### General Industry

96	Public Hospital
97	Welfare Homes/Institutions
98	Sect II(i)(vii) Applies (Secondary Use Only)
99	Community Protection Centre

Appendix 1



MARANOA REGIONAL COUNCIL

RATING LOCALITY INJUNE

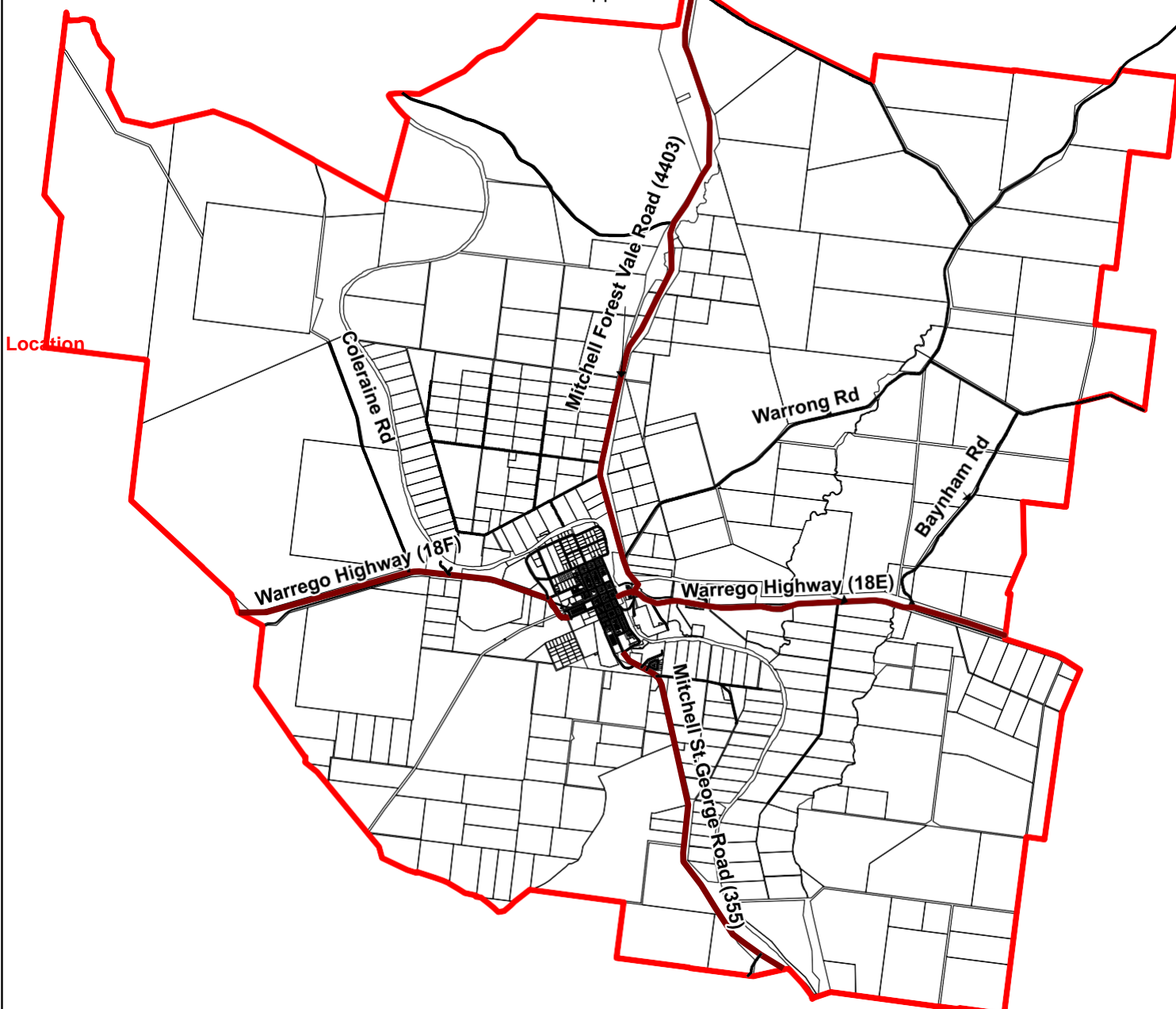
**Mapping Provides an Indication  
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13/07/2017



Appendix 2



Location

### MARANOA REGIONAL COUNCIL

#### RATING LOCALITY MITCHELL



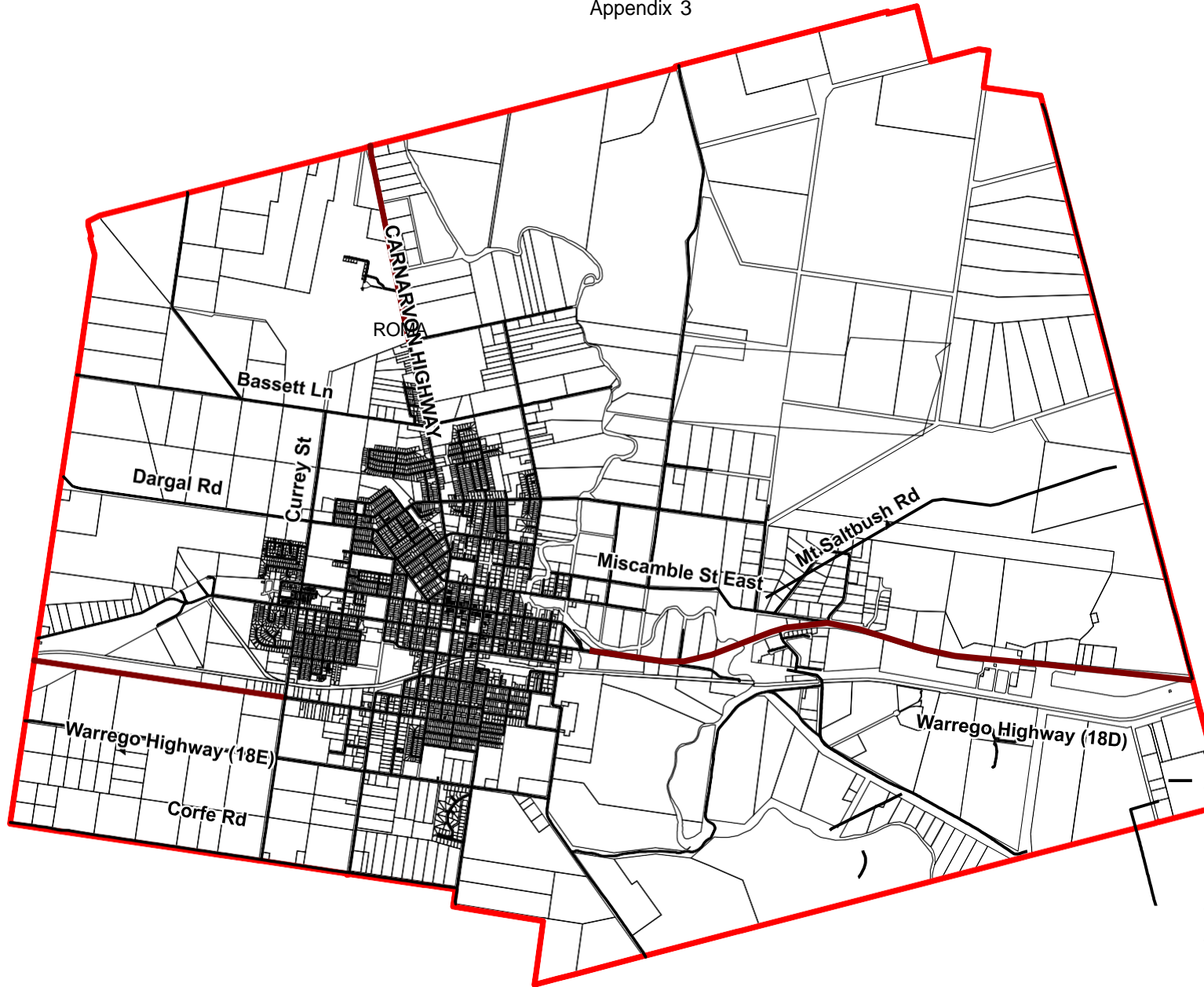
#### Mapping Provides an Indication of Approximate Only

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Appendix 3



MARANOA REGIONAL COUNCIL

RATING LOCALITY ROMA



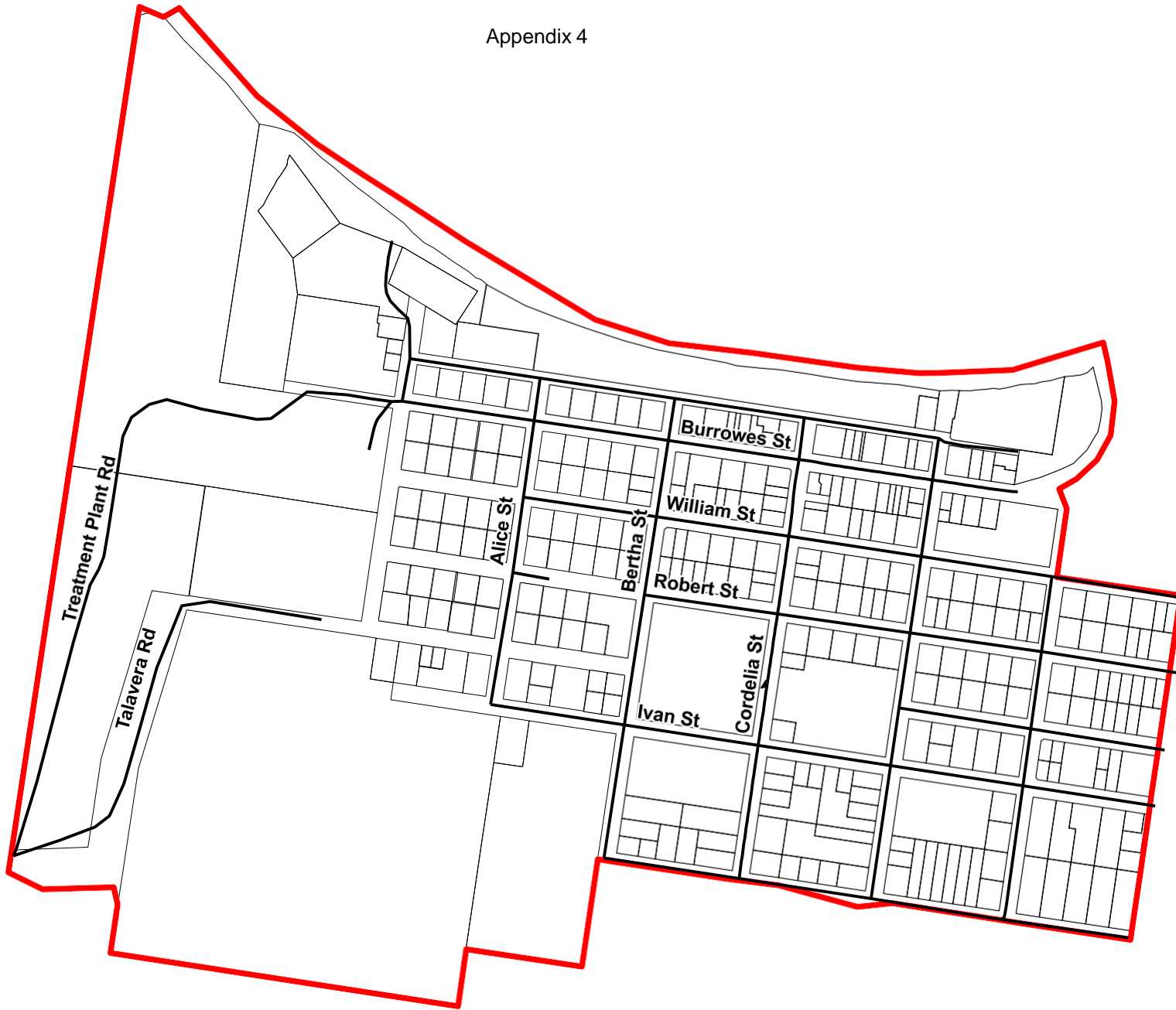
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Appendix 4



MARANOA REGIONAL COUNCIL

RATING LOCALITY SURAT



**Mapping Provides an Indication  
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Projection: MGA94 Zone 55 Date Issued:  
13/07/2017





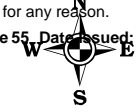
MARANOA REGIONAL COUNCIL

RATING LOCALITY  
WALLUMBILLA

Mapping Provides an Indication of  
Approximate Location Only

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Appendix 6



MARANOA REGIONAL COUNCIL

RATING LOCALITY YULEBA

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**AMBY TOWN RURAL  
FIRE BRIGADE AREA**

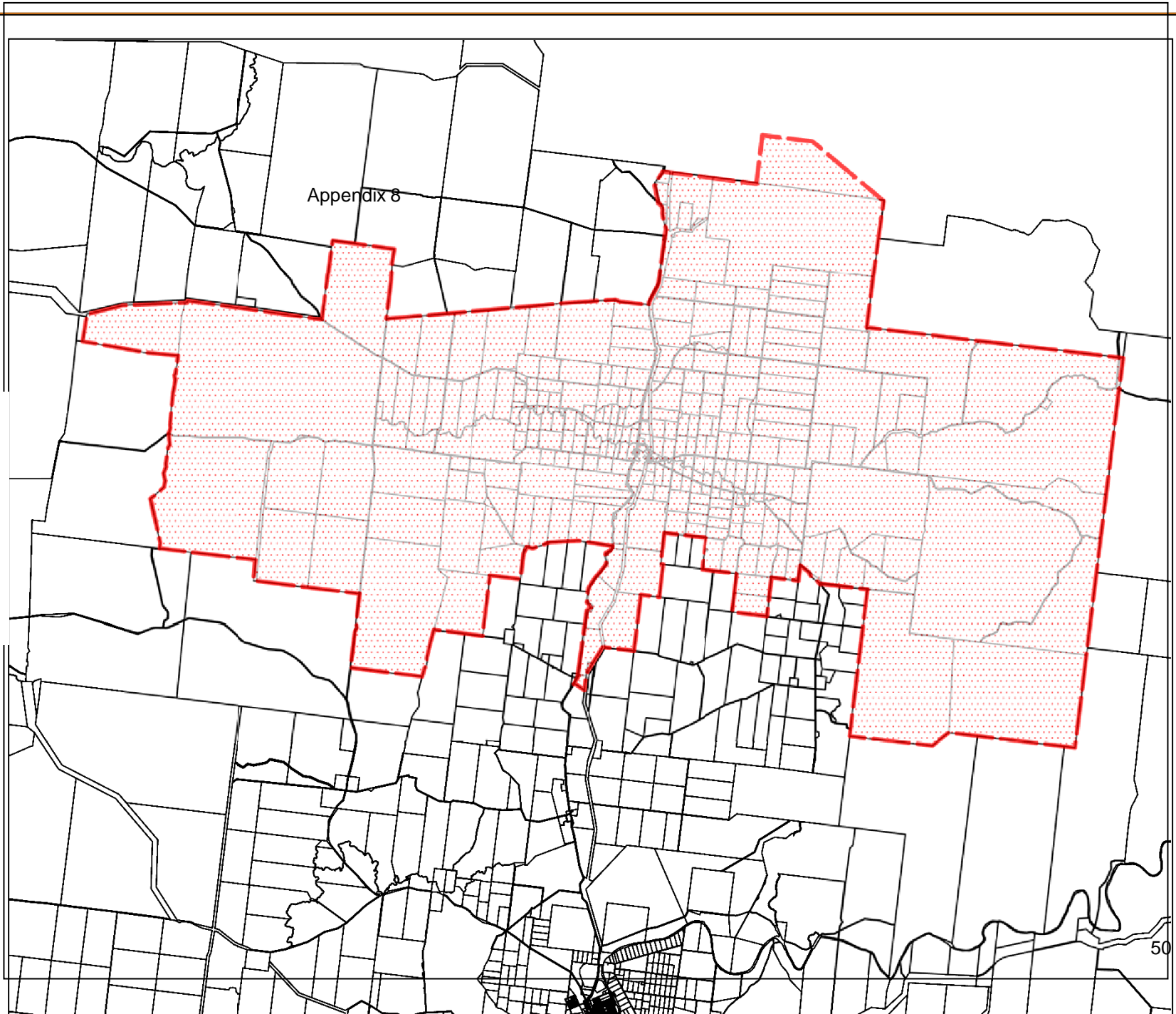
Appendix 8

## MUNGALLALA RURAL FIRE BRIGADE AREA

### Mapping Provides an Indication of Approximate Location Only

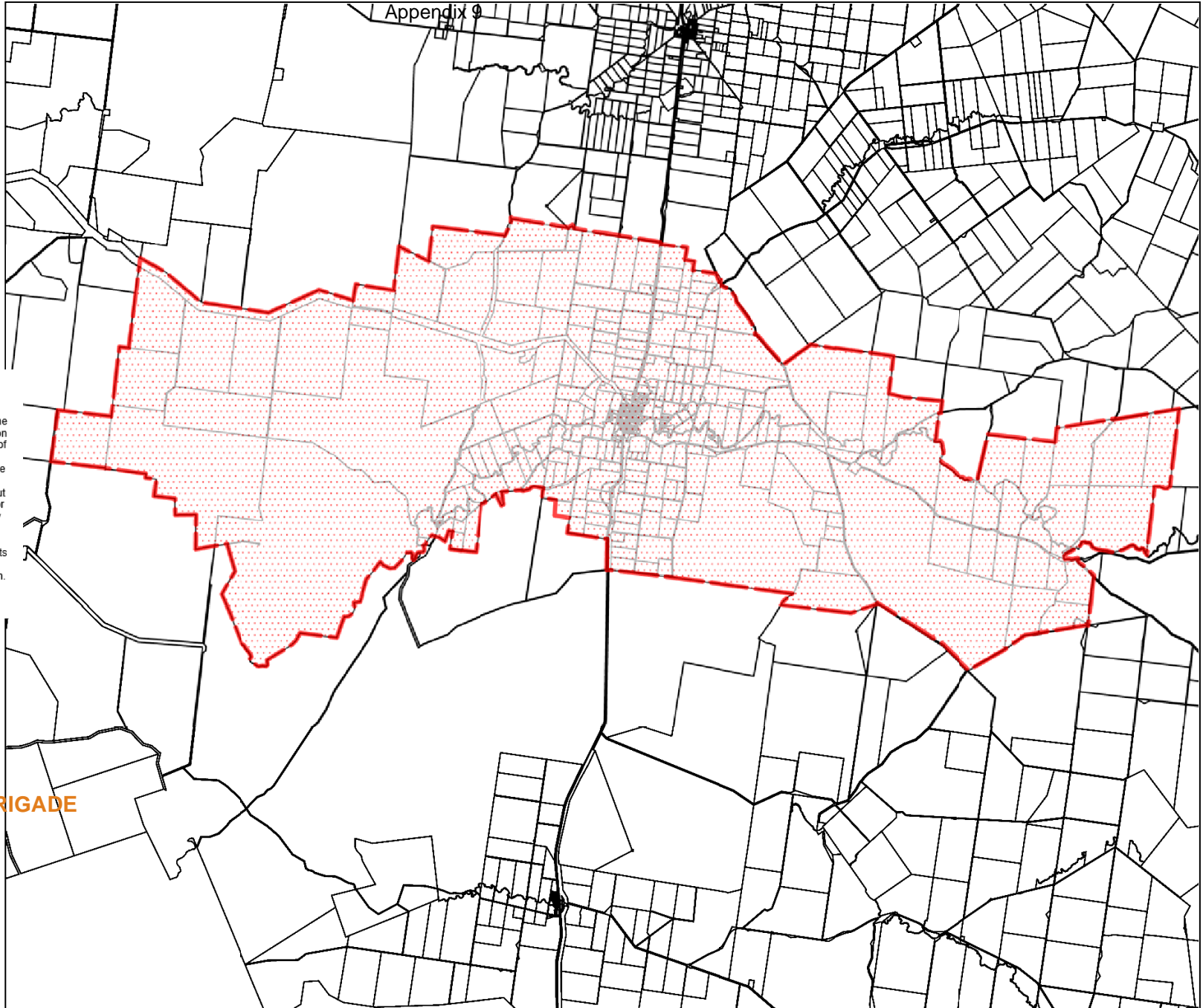
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Appendix 9



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**YULEBA RURAL FIRE BRIGADE AREA**





## ORANGE HILL RURAL FIRE BRIGADE AREA

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