

REVENUE STATEMENT 2017/2018

1.0 INTRODUCTION

Section 169(2) of the *Local Government Regulation 2012 (LG Reg)*, requires Council to have a Revenue Statement which is to be included as part of its Budget adoption. Section 172 of the LG Reg, specifies the content to be included within the Revenue Statement.

Pursuant to Section 170 of the *LG Reg*, Council resolved at a Council meeting on 28 June 2017, to adopt the Revenue Statement, which provides details of the following:

- Administration which covers pensioners, remissions, discounts, payment arrangements, deferrals and interest
- General Rate
- Water Charge
- Sewerage Charge
- Separate Charges
- Special Charges
- Waste Collection Charges

2.0 ADMINISTRATION

2.1 ISSUE OF RATES NOTICES

Separate rates notices shall be issued twice yearly in the financial year, for the billing periods 1 July 2017 to the 31 December 2017, and 1 January 2018 to the 30 June 2018 respectively, with the exception of water consumption, which will be for the period January 2017 to June 2017 on the first notice and for the period July 2017 to December 2017 on the second notice. Each notice includes one half of the annual rates and charges levied.

Supplementary rates notices for variations in rates and charges payable, may be issued as required during the year.

2.2 EARLY PAYMENT DISCOUNT

Discount for prompt payment shall be allowed on the rates and charges stipulated in Council's Revenue Statement as having discount applying to them. Such discounts are allowed pursuant to Section 130(1) of the *LG Reg*.

2.2.1 Application of Discount

Discount of 10% will be allowable on the following charges, which may appear on the rates notice:

- General Rate
- Sewerage Charge
- Water Charge with the exception of consumption, abattoirs agreements and Nestle agreement

No discount is allowable on the following charges, which may appear on the rates notice:

- Emergency Management Levy (previously known as State Urban Fire Levy)
- Environment Levy
- Economic Development Levy
- Roads Infrastructure Charge
- Any property charge relating to the provision of temporary services or the carrying out of Council works on or in connection with the property
- Legal costs incurred by Council in rate collection
- Interest charges on overdue rates
- Special Charges
- Water Consumption
- Waste Collection Charges

2.2.2 Payments made before the Due Date

A discount will be allowed where full payment of all rates, charges, interest, fees and levies appearing on the notice is made on or before the due date at a Council office, through an approved agency, or by electronic means.

2.2.3 Allowance of Early Payment Discount for Late Payments

There are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer and the *LG Reg* provides Council with a discretionary power to allow discount in such circumstances.

2.2.3.1 Payments made after the Due Date

Discount may be allowed, for the full payment of the overdue rates and charges have been made or will be made within the period specified by Council AND the applicant provides proof of any of the following:

- illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount
- the death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (spouse/children/parents) at or around the time of the rates being due for discount
- the loss of records resulting from factors beyond their control (fire/flood etc).

Council must be satisfied that the event was the cause of the applicant's failure to make full payment by the due date.

2.2.3.2 Late payments due to Postal Difficulties

Discount will be allowed for the non-receipt of the rates notice or rate payment or late receipt of the payment by Council, in circumstances where the reason for such non-receipt or late receipt is separately substantiated by:

- written concurrence of the applicable mail carrier that problems existed with the mail deliveries, or
- written evidence that a mail re-direction was current at that location at the time of the rate notice issue or due date for payment, or
- the return of the rate notice to Council although correctly addressed, or
- the return of a mailed payment to the ratepayer although correctly addressed to Council, or
- other evidence that payment of the rates was made by the ratepayer at the time, but did not reach Council due to circumstances beyond the control of the ratepayer. In such circumstances Council will consider the past payment and claim history of the ratepayer, or
- where an administrative error occurred at the Department of Natural Resources and Mines that resulted in the rates notice being incorrectly addressed by Council.

Discount will **NOT** be allowed if the circumstances above are as a result of:

- the failure of the Ratepayer to ensure that Council was given correct notification of the address for service of notices prior to the issue of the Rate Notices, or
- a change of ownership, where Council received notification of the change of ownership after the issue of the rates notice, or the failure of the Ratepayer to ensure that Council was given correct notification of the address for service of notices prior to the issue of the Rate Notices, or
- late advice to Council in relation to failed payments ie. dishonoured cheques, direct debits.

2.2.3.3 Administrative Errors

An extended discount period will be allowed if Council has failed to correctly issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date of the replacement notice.

2.2.3.4 Other Errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of rate notices at one time (ie. addition error) OR the tendering of an incorrect amount for a single rate notice (ie. transposition error) then discount will be allowed in the following manner:

- WHERE THE AMOUNT OF THE ERROR IS \$50.00 OR LESS

Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.

- WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50.00

The ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, the advised full discount will be allowed at that time.

Allowance of discount in these circumstances will **NOT** be allowed if any transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or the number of rate notices paid at one time.

2.3 PENSIONER REMISSIONS

Council's pensioner rate remission to eligible pensioners shall be allowed under Section 120(1)(a) of the *LG Reg.*

The pensioner remission will be \$160.00 per annum.

The Council will grant the remission providing that the following shall apply:

- a) Applications are to be made using the required form. Approved pensioners' cards are to be accepted by the Chief Executive Officer as sufficient evidence that the person applying is a pensioner in accordance with the State Government Rebate Policy (Section 1). Rebates will exclude part-pensioners, pensioners who are also receiving a pension outside of Australia, and Newstart, Sickness and Special beneficiaries over 60 years of age who became cardholders on or after 1 April, 1993 due to the Commonwealth Government extended eligibility initiatives.
- b) The dwelling for which the remission is claimed, is the principal place of residence of the applicant. Where an eligible pensioner/s resides some or all of the time in a nursing home or with family for ill health reasons, the residence may be regarded as the principal place of residence if it is not occupied on a paid tenancy basis.
- c) A remission shall only be granted for a rate levied on land that Council considers is used for residential purposes.
- d) Applications should be received by 30 June in each year to be considered for the forthcoming financial year. The applicant must be the registered owner of the property as at the commencement of the financial year. Where a person/s becomes an eligible pensioner/s during a billing period he/she shall be entitled to the remission from the commencement of the next billing period. Where a person/s has become an eligible pensioner/s and does not immediately apply for the remission, the rebate will only be backdated to the start of the current billing period.

In the case of an approved pensioner/s who buys, sells or becomes deceased, a pro rata adjustment shall be made from the date of settlement or death. In the case of an approved pensioner/s purchasing a new property, it is the responsibility of the approved pensioner/s to complete a new application form for the subject property as soon as possible after settlement has occurred. The pension remission will not be automatically transferred to the newly purchased property.

- e) Where an applicant has been granted a Council remission in accordance with this policy in a previous financial year, and the applicant's pension and residential requirements have not altered, confirmation by the Commonwealth Department of Human Services and the Commonwealth Department of Veterans' Affairs that he or she is an approved pensioner, will be accepted in lieu of a written application.

Where an applicant has not been granted a Council remission in the past due to the type of pension or amount of pension received, and their circumstances change, it is the responsibility of the applicant to advise Council of the change which will entitle them to the Council remission.

- f) Where the property is in joint ownership, a pro rata remission shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse (including defacto relationships as recognised by Commonwealth legislation).
- g) Where pensioner/s have rights to exclusive occupancy (life tenancy by way of will) proof must be furnished to Council to allow a full remission to be granted.

2.4 INTEREST CHARGES

Interest charges shall be applied to all *Overdue Rates* under Section 133 of the *LG Reg*. Interest is compounded daily at a rate of 11% per annum, from 90 calendar days after issue date.

2.5 ARRANGEMENTS TO PAY

Arrangements to pay will be entered into, where the ratepayer and Council agree that such arrangements will allow the outstanding rates or charges including interest payable, to be paid by 31 January for the first rates notice and 31 July for the second rates notice for the financial year.

While a ratepayer maintains an arrangement to pay, Council will accept a request from the ratepayer to extend the terms of that arrangement over the subsequent period. An application to extend an arrangement must be requested prior to 31 July or 31 January. Under this extended arrangement, no discount will be provided for rates that are due in the next period. Repayments will be recalculated at the time of extending the arrangement and will include interest.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled.

2.6 DEFERMENT OF LIABILITY TO PAY RATES

2.6.1 Deferment of Liability

In accordance with Section 125 of the *LG Reg*, Council may grant a deferral of the time in which to make payments of overdue rates in respect of:

- (a) A dwelling in which the applicant resides as his/her principal place of residence; or
- (b) All other land, where it can be substantiated in writing to the Chief Executive Officer's satisfaction that the applicant will not be able to pay all rates and charges within the prescribed period. The Chief Executive Officer shall be authorised to request further evidence that may be necessary in order to substantiate any such claim.

This policy shall be subject to the following conditions:

1. Written application for the deferral of the payment of rates must be received by the Council prior to the close of the prescribed payment period.
2. Any applicant failing to make full payment by the prescribed time will have their approval automatically withdrawn and the applicant shall be notified accordingly.
3. No discount will be allowed on such payment.
4. Interest will accrue in accordance with Section 133 of the *LG Reg* at a rate equivalent to that defined in the Council's interest policy in respect of rates remaining unpaid 90 days from the issue of the rate notice.

2.6.2 Pensioner / Self-Funded Retiree Special Circumstances

To assist pensioners and self-funded retirees to remain in their own home by alleviating the immediate financial burden of rates, where there has been a substantial increase in land values causing general rate increases beyond the eligible ratepayer's capacity to pay, the Council may allow deferment of liability.

Conditions

1. The applicant/s must have owned and resided in the property for the past 10 years.
2. There must be no overdue rates and charges on the subject property.
3. The general rate must be 50% more than the minimum general rate.
4. Applicant/s must be over the age of 65 years and:
 - Be a holder of a pensioner concession card issued by Department of Human Services or the Department of Veterans' Affairs; or
 - A Repatriation Health (Gold) card issued by the Department of Veterans' Affairs; or
 - A Queensland Seniors Card issued by the Queensland State Government; or
 - A self-funded retiree who can substantiate to Council continued financial hardship.
5. Applicant/s must supply personal financial details as set out in the application form.
6. The deferred rates will attract interest at the rate applicable for outstanding rates and charges determined by Council at budget time.
7. The applicant/s may pay the sum total or any part of the deferred rates and interest thereon at any time.
8. The total amount of deferred rates and interest thereon becomes payable on the sale, transfer or bequeathment of the subject property, or if the owner receives remuneration from a paid tenancy of the property.
9. The minimum general rate and charges coming due must be paid by their respective due dates.
10. Council must be notified in writing within 30 days of change in ownership or occupancy of the property.
11. Where a mortgage exists over the property approval in writing of the mortgagee is required.
12. On default of any of the deferral arrangement conditions, all unpaid rates and charges become overdue and will be registered as a charge on the land with the registrar of titles by provision of Section 95 of the *Local Government Act 2009*.

2.7 PRO RATA / SUPPLEMENTARY CHARGES

In accordance with Section 109 of the *LG Reg*, where the use of particular land varies (eg. vacant land has a building constructed, or an existing building is altered or extended), utility charges will be amended as follows:

2.7.1 Waste Collection Service

The waste collection charge payable in respect of a building within the declared waste collection service area shall be assessed and charged on a pro rata basis from the date of commencement of the service.

2.7.2 Water Supply Service

- (a) In the case of a new service being connected to a property within the water service area, the water charge payable in respect thereof shall be assessed and charged on a pro rata basis as from the date of installation of the service.
- (b) In the case of an alteration to the use of the land, the water charge payable in respect thereof shall be assessed and charged on a pro rata basis as from the date of occupancy/use of such building or alteration.
- (c) In the case of a new service to a building that is strata titled within the water service area, the water charge payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of registration, occupancy, use or sale, whichever occurs sooner.
- (e) In the case where a property is subject to total immersion during flooding and is within 100m of a reticulated water supply and is not connected, Council may, at its sole discretion waive all water charges.
- (f) In the case where there has been an identified problem with a water meter the consumption charge will be calculated on a pro rata basis according to the average daily consumption over the previous three

years, or for whatever period is applicable to the current owner, if less than three years. Otherwise it will be at the discretion of the Chief Executive Officer or his/her delegate.

- (g) In the case where there has been an undetected leak or plumbing failure, the amount of relief from payment of the water consumption charge will be calculated on a pro rata basis according to the average daily consumption, over the previous three years, or for whatever period is applicable to the current owner if less than 3 years. However, the amount of relief cannot be more than 50% of the difference between the average consumption and the consumption actually registered for the relevant period.

In the case where the undetected leak or plumbing failure results in no change to the consumption recorded for the period, in comparison to the average daily consumption over the previous three years, no adjustment will be made. In the case where an undetected leak or plumbing failure has occurred, Council will only provide relief for a maximum of two billing periods and claims for relief for the same property will only be considered once every three years.

Any application for relief will only be reviewed once confirmation that the leak has been repaired by a plumber or contractor is received in writing and substantiated by a copy of an invoice issued by the plumber or contractor confirming works carried out. In the event that the leak is repaired by the property owner, a statutory declaration must be completed and signed by the property owner confirming where the leak occurred and the nature of the repairs carried out.

2.7.3 Sewerage Service

- (a) In the case of any new building constructed on land within the sewerage service area, the sewerage charge payable in respect thereof shall be assessed and charged on a pro rata basis as from the date of occupancy of the new building.
- (b) In the case of alteration to an existing building, the sewerage charge payable for additional/reduction in services shall be assessed and charged on a pro rata basis as from the date of connection or disconnection of services to the sewerage scheme.
- (c) In the case of land being subdivided within the sewerage service area, the sewerage charges payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of sale of the new lot.
- (d) In the case of a new service to a building that is strata titled within the sewerage service area, the sewerage charge payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of registration, occupancy, use or sale, whichever occurs sooner.
- (e) In the case where a property is subject to total immersion during flooding and is within a declared sewerage service area and is not connected, Council may at its sole discretion waive all sewerage charges.

2.8 FEES AND CHARGES

That pursuant to the powers of the Council conferred by Acts, Regulations, Local Laws and subordinate Local Laws, the fees, dues and general charges as set forth in the budget document entitled "Fees and Charges 2017/2018" are determined and adopted as such for the financial year. The fees and charges in this budget document, represent the fees and charges set by Council. Council may alter and/or add to any of the fees and charges in this booklet by resolution at any time prior to the next budget Resolution.

2.9 COST RECOVERY FEES

Council may fix a cost recovery fee for any of the following;

- (a) an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under a Local Government Act;
- (b) recording a change of ownership of land;
- (c) giving information kept under a Local Government Act;
- (d) seizing property or animals under a Local Government Act.

The principles of Full Cost Pricing (National Competition Policy) and User Pays are applied in calculating all cost recovery fees of Council where applicable.

Cost Recovery Fees are identified in Council's document of fees and charges.

2.10 DEFINITIONS

Assessed property: a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.

Owner: (a) The 'registered proprietor';
(b) A resident Life Tenant, nominated as such by the terms of a will or Family/Supreme Court Order, and having been specifically given responsibility for payment of all Rates and Charges;

Vacant Land: land devoid of buildings or structures. It does not apply to land that is used for car parking or in conjunction with any commercial activity, eg heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment. Vacant land will have a Land Use Code of 100, 400, 7200, 9400.

Occupied Land: land with buildings or structures or land that is used for car parking or in conjunction with any commercial activity, eg. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment. Occupied land will have a Land Use Code other than 100, 400, 7200, 9400.

Primary Production Purposes: land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquiculture, vegetable growing, the growing of crops of any kind, forestry, or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock.

Land Use: is the single use for which in the opinion of Council, the property is being used, or could potentially be used by virtue of improvements or activities conducted upon the property. In the case where there are multiple uses, the higher rate in the \$ category shall apply (eg residence combined with a commercial activity).

Land Use Codes: those land use codes produced from time to time by the Department of Natural Resources and Mines.

Principal Place of Residence: a single *dwelling house* or *dwelling unit* that is the place of residence at which at least one person who constitutes the *owner/s* of the land predominantly resides. In establishing *principal place of residence*, Council may consider, but not be limited to, the *owner's* declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by Council.

Due Date: is the due date for payment as shown on the rate notice.

Overdue Rates: has the meaning assigned to that term by Section 132 of the *LG Reg*. Without limiting that definition, overdue rates shall generally mean those rates and charges remaining unpaid after the *due date* for payment, as prescribed in a rate notice issued to ratepayers.

Full Payment: shall be the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to Council's bank accounts at the time of the transaction or at the end of the day.

Any terms not defined in this Revenue Statement shall be as defined under the *LG Reg*.

3.0 GENERAL RATES

3.1 BASIS OF RATE

General Rates are to be levied under Section 94 of *The Local Government Act 2009*. The rate set, shall be applied to the rateable valuation of properties.

Gympie Regional Council will use a system of differential general rating for 2017/2018. The valuation of the region effective from 30 June 2017, would lead to rating inequities and a distortion of relativities in the amount of rates paid in various parts of the region, if one general rate was adopted. A differential system of rates

provides equity through recognising level of services required, use of the property and the financial impact on ratepayers. These factors, along with the rateable value of the land, have been considered in determining the differential general rate.

Council has not made a resolution limiting the increases in rates and charges.

3.2 RATE TO APPLY

The applicable rates for the financial year ending 30 June 2018 are identified in *Table 2 Schedule of Rates*, as adopted in the 2017/2018 Council Budget. The rate shall apply to the rateable valuation of lands that are within the Gympie Regional area as provided by the Department of Natural Resources and Mines.

3.2.1 Minimum General Rates

Council has applied the rate in the dollar and minimum general rate levy as indicated in *Table 2 Schedule of Rates*. Minimum General Rates are levied pursuant to Section 77 of the *LG Reg*.

3.2.2 Discounts

An early payment discount as mentioned in Section 2.2 and pensioner remissions as mentioned in Section 2.3 shall be applied to this rate.

3.2.3 Notices

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

3.3 DIFFERENTIAL GENERAL RATES

There will be 14 differential general rating categories in 2017/2018. The categories and the relevant criteria are outlined in *Table 1 - Differential General Rates*.

Ratepayers may appeal the categorisation of the property in accordance with Section 89 of the *LG Reg*.

For the purpose of making and levying differential general rates for the financial year on all rateable land in the Region, Council determines that –

Table 1 – Differential General Rates

CATEGORY NUMBER	CRITERIA – LOCATION	CRITERIA – LAND USE CODE
<p><u>Category 1</u> This land has ready access to the greater range of Council services and facilities. With some exceptions, the road network is predominantly bitumen sealed with kerb and channel and a system of street lighting. The area is densely populated and the greater majority of land is subdivided in urban size parcels. Some land parcels particularly on the fringes are larger however land values are consistent with use and with few variables.</p>	<p><i>Rateable land as defined within the map marked Area 1 – Greater Gympie</i></p>	<p><i>0100 – 0900 (Residential / Vacant)</i></p>
<p><u>Category 2</u> This land has ready access to the greater range of Council services and facilities. With some exceptions, the road network is predominantly bitumen sealed with kerb and channel and a system of street lighting. The area is densely populated and the greater majority of land is subdivided in urban size parcels. Some land parcels particularly on the fringes are larger however land values are consistent with use and with few variables.</p>	<p><i>Rateable land as defined within the map marked Area 1 – Greater Gympie</i></p>	<p><i>Section 50 Land Valuation Act 2010 - Land Use 7200 (Concessional)</i></p>

CATEGORY NUMBER	CRITERIA – LOCATION	CRITERIA – LAND USE CODE
<p><u>Category 3</u></p> <p>This land has ready access to the greater range of Council services and facilities. With some exceptions, the road network is predominantly bitumen sealed with kerb and channel and a system of street lighting. The area is densely populated and the greater majority of land is subdivided in urban size parcels. Some land parcels particularly on the fringes are larger however land values are consistent with use and with few variables.</p>	<p><i>Rateable land as defined within the map marked Area 1 – Greater Gympie</i></p>	<p><i>1000 - 5900, 9600 - 9900 (Commercial / Other)</i></p>
<p><u>Category 4</u></p> <p>This land has ready access to services and facilities provided by Council within the townships, however these services and facilities are limited compared to Gympie. The road network is predominantly bitumen sealed with kerb and channel. There is a street lighting system. The land is generally subdivided into urban size parcels. Land values are consistent with coastal development and are higher than other areas of the region.</p>	<p><i>Rateable land as defined within the map marked Area 2 –Coastal Townships</i></p>	<p><i>0100 – 0900 (Residential / Vacant)</i></p>
<p><u>Category 5</u></p> <p>This land has ready access to services and facilities provided by Council within the townships, however these services and facilities are limited compared to Gympie. The road network is predominantly bitumen sealed with kerb and channel. There is a street lighting system. The land is generally subdivided into urban size parcels. Land values are consistent with coastal development and are higher than other areas of the region.</p>	<p><i>Rateable land as defined within the map marked Area 2 –Coastal Townships</i></p>	<p><i>Section 50 Land Valuation Act 2010 - Land Use 7200 (Concessional)</i></p>
<p><u>Category 6</u></p> <p>This land has ready access to services and facilities provided by Council within the townships, however these services and facilities are limited compared to Gympie. The road network is predominantly bitumen sealed with kerb and channel. There is a street lighting system. The land is generally subdivided into urban size parcels. Land values are consistent with coastal development and are higher than other areas of the region.</p>	<p><i>Rateable land as defined within the map marked Area 2 –Coastal Townships</i></p>	<p><i>1000 - 5900, 9600 – 9900 (Commercial / Other)</i></p>
<p><u>Category 7</u></p> <p>Land in this area consists mainly of large rural areas with pockets of rural residential land and a number of small rural townships. Access to some Council services and facilities is limited in some areas. There is a large road network that varies from bitumen sealed to gravel. The population is sparse and more difficult to service than urban areas. There is limited street lighting in some areas. There is a wide range of land values due to use and size of parcels of land.</p>	<p><i>Rateable land as defined within the map marked Area 3 – Rural</i></p>	<p><i>0100 – 0900 (Residential / Vacant)</i></p>

CATEGORY NUMBER	CRITERIA – LOCATION	CRITERIA – LAND USE CODE
<p><u>Category 8</u> Land in this area consists mainly of large rural areas with pockets of rural residential land and a number of small rural townships. Access to some Council services and facilities is limited in some areas. There is a large road network that varies from bitumen sealed to gravel. The population is sparse and more difficult to service than urban areas. There is limited street lighting in some areas. There is a wide range of land values due to use and size of parcels of land.</p>	<p><i>Rateable land as defined within the map marked Area 3 – Rural</i></p>	<p><i>Section 50 Land Valuation Act 2010 - Land Use 7200 (Concessional)</i></p>
<p><u>Category 9</u> Land in this area consists mainly of large rural areas with pockets of rural residential land and a number of small rural townships. Access to some Council services and facilities is limited in some areas. There is a large road network that varies from bitumen sealed to gravel. The population is sparse and more difficult to service than urban areas. There is limited street lighting in some areas. There is a wide range of land values due to use and size of parcels of land.</p>	<p><i>Rateable land as defined within the map marked Area 3 – Rural</i></p>	<p><i>1000 - 5900, 9600 – 9900 (Commercial / Other)</i></p>
<p><u>Category 10</u> Land in this area consists mainly of large rural areas with pockets of rural residential land and a number of small rural townships. Access to some Council services and facilities is limited in some areas. There is a large road network that varies from bitumen seal to gravel. The population is sparse and more difficult to service than urban areas. There is limited street lighting in some areas. There is a wide range of land values due to use and size of parcels of land.</p>	<p><i>Rateable land as defined within the map marked Area 1, 2 and 3</i></p>	<p><i>6000 – 9500 (Excluding 7200) (Primary Production)</i></p>
<p><u>Category 11</u> This land has ready access to the greater range of Council services and facilities. With some exceptions the road network is predominantly bitumen sealed with kerb and channel and a system of street lighting. The area is densely populated and the greater majority of land is subdivided in urban size parcels. Some land parcels particularly on the fringes are larger, however land values are consistent with use and with few variables.</p>	<p><i>Rateable land as defined within the map marked Area 1 – Greater Gympie</i></p>	<p><i>1600 and Floor area <10000m2 (Shopping Centres)</i></p>
<p><u>Category 12</u> This land has ready access to the greater range of Council services and facilities. With some exceptions the road network is predominantly bitumen sealed with kerb and channel and a system of street lighting. The area is densely populated and the greater majority of land is subdivided in urban size parcels. Some land parcels particularly on the fringes are larger, however land values are consistent with use and with few variables.</p>	<p><i>Rateable land as defined within the map marked Area 1 – Greater Gympie</i></p>	<p><i>1600 and Floor area >10000m2 (Shopping Centres)</i></p>

CATEGORY NUMBER	CRITERIA – LOCATION	CRITERIA – LAND USE CODE
<p>Category 13</p> <p>This land has ready access to services and facilities provided by Council within the townships however these services and facilities are limited compared to Gympie. The road network is predominantly bitumen sealed with kerb and channel. There is a street lighting system. The land is generally subdivided into urban size parcels. Land values are consistent with coastal development and are higher than other areas of the region.</p>	<p><i>Rateable land as defined within the map marked Area 2 – Coastal Townships</i></p>	<p><i>1600 and Floor area <10000m2</i></p> <p><i>(Shopping Centres)</i></p>
<p>Category 14</p> <p>Land in this area consists mainly of large rural areas with pockets of rural residential land and a number of small rural townships. Access to some Council services and facilities is limited in some areas. There is a large road network that varies from bitumen sealed to gravel. The population is sparse and more difficult to service than urban areas. There is limited street lighting in some areas. There is a wide range of land values due to use and size of parcel of land.</p>	<p><i>Rateable land as defined within the map marked Area 3 – Rural</i></p>	<p><i>9500</i></p> <p><i>(State Government Dams)</i></p>

Table 2 – Schedule of Rates

CATEGORY	GENERAL RATE CENTS IN \$	MINIMUM RATE
Category 1	0.99791	\$1,155.00
Category 2	0.59875	\$0.00
Category 3	1.48183	\$1,155.00
Category 4	0.80308	\$1,155.00
Category 5	0.48185	\$0.00
Category 6	0.93093	\$1,155.00
Category 7	0.90924	\$1,155.00
Category 8	0.54554	\$0.00
Category 9	0.95314	\$1,155.00
Category 10	1.05884	\$1,155.00
Category 11	1.55628	\$12,698.00
Category 12	3.80343	\$99,493.30
Category 13	1.88343	\$1,155.00
Category 14	3.82872	\$1,155.00

4.0 SEWERAGE PROGRAM CHARGES

(Section 99 of the *LG Reg*)

Unit rate: \$88.10 p.a. based on applicable Units as per following Schedule.

<u>UNITS</u>	<u>DESCRIPTION</u>
8	Private Residence, individual Home Unit - unlimited pedestals
8	Residential Flats/units (eg. Duplex or multiple flats/units on one title) - per flat/unit
8	Vacant allotments capable of being sewered per valued assessment
8	Commercial Premises - 1st Pedestal
6	Commercial Premises - Each additional pedestal/urinal
8	Government and Semi-Government Premises - per pedestal/urinal
8	Church Properties - 1st pedestal
4	Church Properties - Each additional pedestal/urinal
8	Motels - First pedestal
6	Motels - Each additional pedestal/urinal
8	Caravan Park - 1st Pedestal
6	Caravan Park - Each additional pedestal/urinal

8 units equates to 1 charge @ \$704.80 per annum

5.0 WATER SUPPLY PROGRAM CHARGES

(Section 99 of the *LG Reg*)

ACCESS CHARGES:

Residential - \$400.50 p.a. (per valued assessment or metered service, whichever is greater)

Residential flats/units (eg. Duplex or multiple flats/units on one title)- \$400.50 p.a. (per flat/unit or metered service, whichever is the greater)

Vacant land not connected - \$400.50 p.a. (per valued assessment)

Vacant land connected with no habitable building - \$400.50 p.a. (per valued assessment or metered service, whichever is greater)

Residential properties & vacant land identified as being part of the Kingfisher Rise Estate Constant Flow Water Supply Scheme - \$300.40 p.a. (per valued assessment or metered service, whichever is greater)

All other properties - \$440.70 p.a. (per valued assessment or metered service, whichever is greater).

CONSUMPTION CHARGES:

1st Tier (up to 250kl) – \$1.12/kl

2nd Tier (after 250kl) – \$1.99/kl used after 250kls

Meters read six monthly and consumption charges invoiced on next issue of rate notice.

Abattoirs Agreement – Consumption Based

2017/2018 \$1.62/kl

Nestle Agreement – Consumption based

1st Tier (up to 30,000kls) – \$1.42/kl

2nd Tier (per kl after 30,000kls) – \$1.17/kl

WATER FROM PRIVATE STANDPIPE:

Water Consumption Charges – Water Carriers - \$2.57/kl

6.0 SEPARATE CHARGE

(Section 103 of the *LG Reg*)

Economic Development Levy

A separate charge of \$65.00 per assessable property (excluding forestry, mining and special leases, occupation and stock permits) for the purpose of funding projects of economic development significance, shall be funded by the levy.

Roads Infrastructure Charge

\$112.30 per rateable assessment (excluding forestry, mining and special leases, occupation and stock permits) for the purpose of a contribution to the funding of maintenance, renewal and depreciation costs of Council's Roads Infrastructure Network.

Environment Levy

\$35.70 per rateable assessment (excluding forestry, mining and special leases, occupation and stock permits).

7.0 SPECIAL CHARGES

(Section 94 of the *LG Reg* and Sections 106 and 128A of the *Fire and Emergency Services Act 1990*)

Rural Fire Brigade Levy

Rural Fire Brigade Levy in the amount of \$25.00 applies to all rateable properties not situated in the urban fire district as defined in Sections 106 and 128A of the *Fire and Emergency Services Act 1990*.

Moy Pocket Road Maintenance Charge

Moy Pocket Road Maintenance Charge in the amount of \$139,925 applies to rateable land described as Lot 4 on Registered Plan 159242, Lot 2 on Registered Plan 187563 and Lot 1 on Survey Plan 221900, Parish of Brooloo, County of March to fund the cost of road maintenance on Moy Pocket Road.

Annual Charge for Testable Backflow Prevention Devices

Basis of Charge

The testable backflow prevention device charge of \$29 per device, is levied for the purpose of implementing and maintaining a program for the registration, maintenance and testing of testable backflow prevention devices installed in the Gympie Region, as required by section 38 of the *Standard Plumbing and Drainage Regulation 2003*. The charge applies to any property with a testable backflow prevention device.

8.0 WASTE COLLECTION CHARGES

(Section 99 of the *LG Reg*)

Domestic waste collection services

Pursuant to section 99(1) of the *LG Reg*, Council will set and levy a utility charge for the provision of domestic waste collection services.

Domestic waste collection services are supplied at an annual charge for the minimum level of service set by Council, as follows:

- One (1) weekly general waste service and one (1) fortnightly recycling service; and
- for Rainbow Beach residents, one (1) additional general waste service each week and one (1) additional recycling service each fortnight during Queensland state school holidays.

Waste collection charges are based on the benefit principle (user pays). The cost of providing waste collection and disposal functions is funded, in part, by waste collection charges. When determining the pricing level for waste collection services consideration is given to a full cost pricing model to recover the cost of the service including overheads and an appropriate return. The three main cost components of the waste collection charge are:

- a) the cost of providing the bins and servicing them;
- b) the cost of disposing the waste at a landfill; and
- c) the cost of transport of recyclable material to a sorting facility.

The full cost pricing model recognises that:

- a) the waste collection contractor is required to drive past each residence within the defined service area;
- b) it is impractical to monitor use of the service on a house by house basis, and
- c) Council wishes to maximize efficiency whilst minimizing the cost to the community for what is an essential service.

The waste collection charge will be levied on the owner of each rateable assessment or structure/s on each rateable assessment, including a lot in a community title scheme and non-rateable land, within the declared waste collection service area. Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure. The waste collection charge will be recovered irrespective of whether the land occupiers use the service and will apply irrespective of whether the premises are occupied for any period during the year.

A domestic waste collection service is available to all urban areas in the region. Where economically feasible, Council offers the service to rural areas adjoining urban centres. The extension of services into such areas is usually by request at first; but once the declared waste collection service area is expanded to include them, the standard revenue policy conditions apply.

The minimum domestic waste collection service available consists of one 240 litre waste bin, collected weekly; and one 240 litre recycling bin collected fortnightly. Additional waste and/or recycling services are available as per the scheduled waste collection charges. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or their delegate considers necessary; or the number of bins the ratepayer requests, whichever is greater.

In the declared waste collection area, and additional premises receiving domestic waste collection services, the following charges will apply for the 2017/2018 financial year:

Domestic 240 litre waste collection service

consisting of one 240 litre waste bin serviced weekly and one 240L recycling bin serviced fortnightly

All areas excluding Rainbow Beach	\$280.00 per annum
Rainbow Beach	\$344.60 per annum

Domestic 140 litre waste collection service

consisting of one 140 litre waste bin serviced weekly and one 240L recycling bin serviced fortnightly

All areas excluding Rainbow Beach	\$244.00 per annum
Rainbow Beach	\$300.30 per annum

Additional 240 litre waste only service

All areas excluding Rainbow Beach	\$185.00 per annum
Rainbow Beach	\$227.70 per annum

Additional 140 litre waste only service

All areas excluding Rainbow Beach	\$166.00 per annum
Rainbow Beach	\$204.30 per annum

Additional 240 litre recycling only service

All areas excluding Rainbow Beach	\$84.00 per annum
Rainbow Beach	\$103.40 per annum

Commercial waste collection services

Council offers a kerbside 240 litre commercial waste collection services to commercial properties within the declared waste collection service area and other areas by request. All other commercial services are provided by third parties.

Commercial waste collection shall be charged per bin per empty (referred to as a 'lift') as per the scheduled waste collection charges.

Waste collection charges are based on the benefit principle (user pays). The cost of providing waste collection and disposal functions is funded, in part, by waste collection charges. When determining the pricing level for waste collection services consideration is given to a full cost pricing model to recover the cost of the service including overheads and an appropriate return. The three main cost components of the waste collection charge are:

- a) the cost of providing the bins and servicing them;
- b) the cost of disposing the waste at a landfill; and
- c) the cost of transport of recyclable material to a sorting facility.

Commercial waste collection services are supplied at an annual charge for the minimum level of service set by Council, as follows:

- One (1) lift per week for waste and/or one (1) lift per fortnight for recycling; and
- for Rainbow Beach businesses, one (1) additional lift per week for waste and/or one (1) additional lift per fortnight for recycling during Queensland state school holidays.

Council is able to service waste bins in some areas of the region multiple times per week –

- up to five (5) times per week in Gympie
- up to two (2) times per week at Tin Can Bay and Rainbow Beach (and three times per week at Rainbow Beach during Queensland state school holidays); and
- once per week in other areas of the region.

Council will levy waste collection charges against commercial premises for the removal of commercial waste and recycling unless the Chief Executive Officer or their delegate is satisfied that a waste collection operator has been directly engaged by the ratepayer or tenant, and –

- provides a suitable number of bins to contain the volume of waste and recyclables produced at the commercial premises; and
- removes commercial waste and recycling from the premises at least once weekly for commercial waste and once per month for recyclables (or at a greater frequency for food processing waste or other putrescible wastes).

In the declared waste collection area, and additional premises receiving commercial waste collection services, the following charges will apply for the 2017/2018 financial year:

Commercial 240 litre waste and recycling service

Consists of one lift per week for waste and/or one lift per fortnight for recycling

Rainbow Beach	\$467.20 per annum
Ex-Kilkivan and ex-Tiaro shires	\$380.00 per annum
All other areas	\$380.00 per annum

Additional services

Commercial 240 litre waste only service	\$ 7.30 per lift
Commercial 240 litre recycling only service	\$ 4.20 per lift

Waste management operational charge

Council considers that the costs associated in the delivery of waste management services should be funded by the owners of all occupied land in the local government area. Where a rateable assessment of occupied land is not provided with a waste collection service, Council will levy on the rateable assessment a separate utility charge.

The amount of the charge is calculated on the basis of the estimated cost to Council to manage and operate waste management facilities including remediation costs, supervision, green waste processing and environmental requirements implemented to meet environmental licensing and control standards.

When determining the pricing level for the waste management operational charge consideration is given to a full cost pricing model to recover the cost of managing waste including overheads and an appropriate return.

In accordance with section 103 of the *LG Reg*, a separate utility charge, to be known as a waste management operational charge, of \$230.00 per annum is to be levied on all rateable assessments of occupied land, including non-rateable land in the ex-Cooloola Shire area and \$90.00 per in the ex-Kilkivan and ex-Tiaro

Shire areas. The waste management operational charge will be effective from 1 July 2017 until the new tip fees commence (expected by 30 September 2017).

It is considered to be more appropriate to raise funds through a separate charge rather than from general rates to ensure the community is aware of the full cost of waste management. The Council also considers that the benefit is shared by all parcels of occupied land, regardless of their value.