

Revenue Statement

2024-2025

INTRODUCTION

Council is required to produce a Revenue Statement to accompany the budget each year. The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the annual budget and is produced in accordance with the Revenue Policy. The Revenue Statement 2024-2025 applies to the financial year ending 30 June 2025.

LEGISLATIVE REQUIREMENTS

Council is required by section 104 of the *Local Government Act 2009* (the Act) and section 169 of the *Local Government Regulation 2012* (the Regulation) to produce a Revenue Statement.

Section 172 of the Regulation requires the Revenue Statement to state:

- (a) if the local government levies differential general rates:
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and
- (b) if the local government levies special rates or charges for a joint government activity, a summary of the terms of the joint government activity; and
- (c) if the local government fixes a cost-recovery fee, the criteria used to decide the amount of the cost-recovery fee; and
- (d) if the local government conducts a business activity on a commercial basis, the criteria used to decide the amount of the charges for the activity's goods and services.

The Revenue Statement must also include:

- (a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of:
 - (i) the rates and charges to be levied in the financial year; and
 - (ii) the concessions for rates and charges to be granted in the financial year;
- (b) whether the local government has made a resolution limiting an increase of rates and charges.

REVENUE PRINCIPLES

Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Scenic Rim region as a whole. In deciding how revenue is raised Council has regard to the following principles:

- Equity; defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations.

- Effectiveness/Efficiency; defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies.
- Simplicity; to ensure widespread community or stakeholder understanding, and minimise perceived inequities and hidden costs, of a complex system.
- Sustainability; revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

REVENUE GUIDELINES

Council identifies services where the cost of providing the service will be met by the consumer of that service. The cost of providing the service will include the cost of acquiring the service, the cost of providing the infrastructure or organisation to process and/or deliver the service and any associated overheads.

Individual consumers of a service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council rates and charges are based on a combination of specific user charges, a separate charge and a rate on the value of land to provide the most equitable and rational basis for raising revenue.

Rates and charges are determined after due consideration of the following:

- Council's legislative obligations;
- The needs and expectations of the general community as determined by formal and informal consultation and survey processes;
- The cost of maintaining existing facilities and necessary services;
- The need for additional facilities and services; and
- Equity.

2024-2025 RATES AND CHARGES

Pursuant to section 94 of the Act, Council hereby resolves to make the following rates and charges for the twelve months ended 30 June 2025.

GENERAL RATES

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).

Differential General Rates

In accordance with section 80 of the Regulation, Council will adopt a differential general rating scheme. A differential general rate will be levied on all rateable land based on the value of the land as assessed by the Department of Resources.

The categories into which rateable land is categorised and the description of those categories is contained in the following differential general rate tables.

Differential General Rate Categories

Residential

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|---|--|---------------------|-------------------------|----------------------|
| 1 | Residential Principal Place of Residence | Land, including rural residential land, which is: (a) used for the purpose of a single <i>Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> ; or (b) <i>Vacant Residential Land</i> that an owner intends to make its <i>Principal Place of Residence</i> . | 0.4885 | 1,239 | 15% |
| 1MD | Residential Principal Place of Residence with Second Dwelling | Land, including rural residential land, used for the purpose of single <i>Dwelling House or Dwelling Unit</i> and a <i>Secondary Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> . | 0.6107 | 2,401 | 15% |
| 1NPR | Residential Non-Principal Place of Residence | Land, including rural residential land, which is: (a) used for the purpose of a single <i>Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> ; or (b) any land used for residential purposes which is not otherwise categorised. | 0.6107 | 1,603 | 15% |
| 1NPRMD | Residential Non-Principal Place of Residence with Second Dwelling | Land, including rural residential land, used for the purpose of single <i>Dwelling House or Dwelling Unit</i> and a <i>Secondary Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> . | 0.7328 | 3,057 | 15% |

Multi-Unit Dwellings

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|-------------------------------------|--|---------------------|-------------------------|----------------------|
| 21 | Multi-Unit Dwelling 2-3 Flats/Units | Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 2 to 3 flats or units or a duplex. | 0.7695 | 2,709 | N/A |
| 22 | Multi-Unit Dwelling 4-5 Flats/Units | Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 4 to 5 flats or units. | 1.1293 | 4,141 | N/A |
| 23 | Multi-Unit Dwelling 6-7 Flats/Units | Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 6 to 7 flats or units. | 1.5926 | 5,632 | N/A |
| 24 | Multi-Unit Dwelling 8-9 Flats/Units | Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 8 to 9 flats or units. | 2.7640 | 11,568 | N/A |

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|--|---|---------------------|-------------------------|----------------------|
| 25 | Multi-Unit Dwelling > 9 Flats/Units | Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing more than 9 flats or units. | 2.4271 | 13,040 | N/A |

Rural

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|---|--|---------------------|-------------------------|----------------------|
| 9 | Rural Principal Place of Residence | Land used for a rural or agricultural purpose containing a <i>Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> and <i>Vacant Rural Land</i> that an owner intends to make its <i>Principal Place of Residence</i> , other than land included in categories 10 to 78. | 0.4021 | 1,379 | 15% |
| 9NPR | Rural Non-Principal Place of Residence | Land used for a rural or agricultural purpose, which contains: (a) a <i>Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> and not included in categories 10 to 78; or (b) any land used for a rural or agricultural purpose which is not otherwise categorised. | 0.4624 | 1,539 | 15% |

Commercial

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|--|---|---------------------|-------------------------|----------------------|
| 11 | Poultry Farm 1,000-100,000 Birds | Land used, in whole or in part, for a poultry farm capable of housing 1,000 to 100,000 birds. | 1.4712 | 12,826 | N/A |
| 11A | Poultry Farm 100,001-200,000 Birds | Land used, in whole or in part, for a poultry farm capable of housing 100,001 to 200,000 birds. | 1.4712 | 19,503 | N/A |
| 11B | Poultry Farm 200,001-400,000 Birds | Land used, in whole or in part, for a poultry farm capable of housing 200,001 to 400,000 birds. | 1.4712 | 26,793 | 15% |
| 11C | Poultry Farm 400,001-600,000 Birds | Land used, in whole or in part, for a poultry farm capable of housing 400,001 to 600,000 birds. | 1.4712 | 30,941 | N/A |

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|---|---|---------------------|-------------------------|----------------------|
| 11D | Poultry Farm 600,001- 800,000 Birds | Land used, in whole or in part, for a poultry farm capable of housing 600,001 to 800,000 birds. | 1.4712 | 64,484 | N/A |
| 11E | Poultry Farm > 800,000 Birds | Land used, in whole or in part, for a poultry farm capable of housing more than 800,000 birds. | 1.4712 | 82,586 | N/A |
| 12 | Shopping Centre > 1,250 m ² > 100 vehicles | Land used for a shopping centre with a <i>Gross Floor Area</i> greater than 1,250 square metres and/or onsite parking for more than 100 vehicles. | 3.3393 | 82,840 | 15% |
| 12A | Shopping Centre Other | Land used for a supermarket with on-site parking and not included in category 12. | 1.6571 | 10,361 | N/A |
| 13 | Water Drainage, Storage & Delivery | Land used or capable of being used for: (a) water drainage, storage and delivery; and (b) any purpose associated with, or ancillary to, water drainage, storage and delivery, such as maintenance, accommodation, recreational and/or education facilities. | 3.1360 | 12,388 | N/A |
| 14 | Accommodation Provider 36-50 Units/Rooms | Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing 36 to 50 accommodation units or rooms. | 1.0490 | 26,087 | N/A |
| 14A | Accommodation Provider 7-35 Units/Rooms | Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing 7 to 35 accommodation units or rooms, other than land included in categories 55 or 56. | 0.8369 | 4,295 | N/A |
| 14B | Accommodation Provider < 7 Units/Rooms | Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing less than 7 accommodation units or rooms, other than land included in categories 14D, 14E or 55. | 0.6852 | 2,121 | 15% |
| 14C | Accommodation Provider > 50 Units/Rooms | Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing more than 50 accommodation units or rooms. | 1.5567 | 33,914 | N/A |

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|---|--|---------------------|-------------------------|----------------------|
| 14D | Rural Accommodation Provider < 3 Units/Rooms | Land used for a rural or agricultural purpose with short term accommodation containing less than 3 accommodation units or rooms. | 0.4869 | 2,121 | N/A |
| 14E | Rural Accommodation Provider 3-6 Units/Rooms | Land used for a rural or agricultural purpose with short term accommodation containing 3 to 6 accommodation units or rooms. | 0.5258 | 2,121 | N/A |
| 15 | High Impact & Special Industry > 40 Employees | Land used or capable of being used for a <i>High Impact or Special Industry</i> with more than 40 on-site employees/contractors. | 1.8574 | 52,499 | N/A |
| 16 | High Impact & Special Industry Other | Land used or capable of being used for a <i>High Impact or Special Industry</i> with 40 or less on-site employees/contractors. | 1.9214 | 8,668 | 15% |
| 17 | Extractive 100,001-1,000,000 Tonnes | Land used, in whole or in part, for extractive industry licensed for 100,001 to 1,000,000 tonnes of material. | 3.3009 | 57,425 | 15% |
| 17A | Extractive 1,000,001- 2,000,000 Tonnes | Land used, in whole or in part, for extractive industry licensed for 1,000,001 to 2,000,000 tonnes of material. | 3.3009 | 116,627 | 15% |
| 17B | Extractive 2,000,001- 3,000,000 Tonnes | Land used, in whole or in part, for extractive industry licensed for 2,000,001 to 3,000,000 tonnes of material. | 3.3009 | 233,330 | N/A |
| 17C | Extractive > 3,000,000 Tonnes | Land used, in whole or in part, for extractive industry licensed for more than 3,000,000 tonnes of material. | 3.3009 | 466,662 | N/A |
| 18 | Extractive 5,000-100,000 Tonnes | Land used, in whole or in part, for extractive industry licensed for 5,000 to 100,000 tonnes of material. | 0.9183 | 23,911 | N/A |

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|--|---|---------------------|----------------------------|-------------------------|
| 19 | Commercial | Land used or capable of being used for commercial or industrial purposes, other than land included in categories 11 to 18 or 26 to 78. | 0.9640 | 2,192 | 15% |
| 26 | Residential Institution 1-25 Dwellings | Land used for a <i>Residential Institution</i> containing 1 to 25 independent living dwellings. | 1.4512 | 9,004 | N/A |
| 27 | Residential Institution 26-50 Dwellings | Land used for a <i>Residential Institution</i> containing 26 to 50 independent living dwellings. | 1.4112 | 27,282 | N/A |
| 28 | Residential Institution 51-75 Dwellings | Land used for a <i>Residential Institution</i> containing 51 to 75 independent living dwellings. | 1.3543 | 32,344 | N/A |
| 29 | Residential Institution 76-100 Dwellings | Land used for a <i>Residential Institution</i> containing 76 to 100 independent living dwellings. | 1.3143 | 65,235 | N/A |
| 30 | Residential Institution > 100 Dwellings | Land used for a <i>Residential Institution</i> containing more than 100 independent living dwellings. | 1.2743 | 84,153 | N/A |
| 35 | Transformer, Electricity Substation & Telecommunication Site | Land used or capable of being used for: (a) a transformer, electricity substation or telecommunications site; and (b) any purpose associated with, or ancillary to a transformer, electricity substation or telecommunications site, such as offices, depots and storage sheds. | 4.2734 | 12,735 | 15% |
| 44 | Service Station 4-8 Fuel Hoses | Land used for a service station with between 4 and 8 fuel hoses. | 1.1117 | 4,727 | N/A |
| 45 | Service Station 9-16 Fuel Hoses | Land used for: (a) a service station with between 9 and 16 fuel hoses; or (b) a fuel or oil depot. | 1.5713 | 6,166 | 15% |

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|--|--|---------------------|----------------------------|-------------------------|
| 46 | Service Station > 16 Fuel Hoses | Land used for a service station with more than 16 fuel hoses, other than land included in category 47. | 2.1952 | 12,985 | N/A |
| 47 | Service Station > 16 Fuel Hoses with shops | Land used for a service station with more than 16 fuel hoses and 2 or more separate shops and a fuel retail outlet. | 2.2232 | 26,184 | N/A |
| 55 | Pub, Hotel & Tavern | Land used for a pub, hotel or tavern. | 1.1105 | 3,978 | 15% |
| 56 | Brewery & Winery | Land used for a brewery or winery where such brewery or winery incorporates a cellar door, restaurant or function centre. | 1.0038 | 2,582 | 15% |
| 60 | Sporting Club & Sporting Facility | Land used for a sporting club or sporting facility. | 0.6245 | 2,108 | N/A |
| 70 | Transport Depot Other | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> , other than land included in categories 70A to 70F. | 0.8554 | 4,414 | N/A |
| 70A | Transport Depot 2,501-5,000m ² | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 2,501 to 5,000 square metres. | 2.7295 | 37,438 | N/A |
| 70B | Transport Depot 5,001-10,000m ² | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 5,001 to 10,000 square metres. | 2.7295 | 74,877 | N/A |
| 70C | Transport Depot 10,001-20,000m ² | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 10,001 to 20,000 square metres. | 2.7295 | 147,689 | N/A |
| 70D | Transport Depot 20,001-30,000m ² | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 20,001 to 30,000 square metres. | 2.7295 | 249,789 | N/A |
| 70E | Transport Depot 30,001-40,000m ² | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 30,001 to 40,000 square metres. | 2.7295 | 349,675 | N/A |
| 70F | Transport Depot > 40,000m ² | Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> more than 40,000 square metres. | 2.7295 | 449,710 | N/A |
| 71 | Bromelton Land > \$1m | Land wholly located within the <i>Bromelton State Development Area</i> which has a rateable value greater than \$1,000,000, other than land included in categories 11 to 18 or 26 to 70. | 3.1804 | 2,283 | N/A |
| 72 | Turf Farm | Land used, in whole or in part, for a turf farm, other than land included in categories 11 to 11E or 17 to 18. | 0.8393 | 2,930 | N/A |

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|--|---|---------------------|-------------------------|----------------------|
| 74 | On Farm Packing Operation 0-2,500m ² | Land used, in whole or in part, for an <i>On Farm Packing Operation</i> with a <i>Gross Floor Area</i> 0 to 2,500 square metres. | 0.6007 | 4,187 | N/A |
| 75 | On Farm Packing Operation > 2,500m ² | Land used, in whole or in part, for an <i>On Farm Packing Operation</i> with a <i>Gross Floor Area</i> more than 2,500 square metres. | 2.0987 | 11,932 | N/A |
| 76 | Domestic Water Extraction | Land used, or capable of being used, in whole or in part, for <i>Domestic Water Extraction</i> , other than land included in category 55. | 0.5900 | 2,247 | 15% |
| 77 | Commercial Water Extraction | Land used, or capable of being used, in whole or in part, for <i>Commercial Water Extraction</i> and/or on-site or off-site water bottling. | 1.2481 | 4,702 | N/A |
| 78 | Fast Food Restaurant | Land used, in whole or in part, for a <i>Fast Food Restaurant</i> , other than land included in category 12, 46 or 47. | 2.4956 | 7,187 | N/A |

Other

| Category | Name | Description | Rate Cents in \$ | Minimum General Rate | Capped % Increase |
|----------|-----------------------------|--|---------------------|-------------------------|----------------------|
| 10 | Pump & Dip Site | Land used for pump sites and dip sites valued separately from balance of holding or held separately by trustees. | 0.2290 | 55 | N/A |
| 20 | Land not included elsewhere | Land not included in any other category. | 0.4710 | 1,298 | N/A |

Categorisation of Land for Differential General Rates

Council delegates to the Chief Executive Officer the power (contained in section 81(4) and (5) of the Regulation) to identify the rating category to which each parcel of rateable land in Council's area belongs.

Definitions for the purposes of determining the categorisation of property for rating

Principal Place of Residence

A *Principal Place of Residence* is defined as a single approved* *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. Residential premises that have not met these criteria will be deemed a non-principal place of residence.

A *Dwelling House or Dwelling Unit* is not a Principal Place of Residence where it is not occupied, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment; except where:

- (a) a premises being renovated remains the registered principal place of residence for the purposes specified above and that the owner/s do not own any other property which they claim to be their principal place of residence; and
- (b) a property is vacant for longer than 120 continuous days of the financial year due to owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.

*Approved in the context of the definition of "principal place of residence" means a property where a final building inspection certificate for a *Dwelling House or Dwelling Unit* has been issued or an approval for establishment or occupation of a temporary home has been granted.

For the purposes of this definition, a *Body Corporate* cannot reside in a principal place of residence.

Body Corporate

Means:-

- A company or corporation incorporated under the *Corporations Act 2001(Cth)*;
- An association incorporated under the *Associations Incorporation Act 1981*;
- A government entity; or
- Any other entity incorporated under any other legislation.

Land

The term *Land* includes a lot in a community titles scheme or group title.

Vacant Residential Land

Vacant Residential Land means land used for a residential purpose with no improvements or structures, irrespective of whether such structures are either temporarily or permanently vacant.

For the avoidance of doubt, land with structures that are temporarily or permanently vacant will not constitute *Vacant Residential Land*.

Vacant Rural Land

Vacant Rural Land means land used for a rural or agricultural purpose devoid of buildings or structures with the exception of sheds, outbuildings, garages or other minor structures not designed or used for human habitation or occupation.

Dwelling House or Dwelling Unit

A *Dwelling House or Dwelling Unit* includes a house, granny flat or relative's accommodation but does not include a multi-unit residential building such as a duplex, apartment, unit complex or a block of flats.

A *Secondary Dwelling House or Dwelling Unit* is a dwelling house or dwelling unit which does not share a common wall or roof line with another dwelling house or dwelling unit on the same land.

Gross Floor Area

The term *Gross Floor Area* means the total floor area of all buildings and sheds, measured from the outside of external walls or the centre of party walls, and includes all roofed areas.

Accommodation Provider

Land used or capable of being used for short term accommodation including hotel, motel or cabins containing accommodation units or rooms.

For the avoidance of doubt, units or rooms quantitative include number of approved minor camping sites or campground sites.

High Impact or Special Industry

The term *High Impact or Special Industry* includes an:

- abattoir;
- concrete batching plant;
- knackery;
- meat processing facility;
- sawmill;
- tannery;
- facility which processes animal by-products;
- facility for the production of fertiliser; and
- facility for the manufacture of swimming pools.

Residential Institution

A *Residential Institution* includes:

- an aged-care facility;
- a retirement home; and
- a retirement village.

Transport Depot

The term *Transport Depot* includes land used for:

- the parking or garaging of three or more *Commercial Vehicles*; and
- may include the maintenance, repair or storage of such vehicles; and
- may include the transfer and storage of goods delivered by rail or road transport or transfer of goods or persons from one vehicle to another.

The term *Commercial Vehicles* means medium rigid buses and trucks, heavy rigid buses and trucks, heavy combination trucks and prime movers, B-doubles and road trains.

Bromelton State Development Area

The *Bromelton State Development Area* is the Bromelton Major Industry Precinct and the Bromelton Major Industry Sub-Precinct Area as depicted on the maps prepared by the Department of State Development.

Those maps can be accessed at:

<https://www.statedevelopment.qld.gov.au/coordinator-general/state-development-areas/current/bromelton-state-development-area>

On Farm Packing Operation

The term *On Farm Packing Operation* means land containing a facility where fruit, vegetables and/or other horticultural produce are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.

Domestic Water Extraction

The term *Domestic Water Extraction* means land with a minor public utility (water supplier) for domestic water carrier supply only. Domestic water carrier supply is defined as water extraction for the purpose of bulk water delivery confined to the Tamborine Mountain bounded locality.

Commercial Water Extraction

The term *Commercial Water Extraction* means land with a minor public utility (water supplier) for commercial and/or domestic water carrier supply. Commercial water carrier supply is defined as water extraction for the purpose of bulk water delivery outside the Tamborine Mountain bounded locality.

Fast Food Restaurant

The term *Fast Food Restaurant* means a franchise or a number of similar establishments under one ownership, or management with common branding, where foods such as chicken, chips, pizza, hamburgers, etc. can be prepared and served quickly.

Objecting to Differential General Rate Category

In accordance with Division 4 of the Regulation the owners of rateable land will be informed that they have the right of objection to the rate category their land is included in. Pursuant to section 90 of the Regulation objections must be in writing and received within thirty (30) days of rate notices being issued. The only ground for objecting is that the owner considers the land should belong to a different rating category.

Land Valuation

A differential general rate will be levied on all rateable land based on the value of the land as assessed by the Department of Resources. The value of the land is either the site value(non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*.

Minimum General Rate

Regardless of the value of the land, there will be a minimum contribution required from each ratepayer towards the overall running of the Council. This will be achieved by the application of minimum general rates. The minimum differential general rates are shown in the Differential GeneralRate Categories table.

In accordance with section 77(3) of the Regulation properties subject to a discounted valuation are exempt from the minimum general rate.

Limitation of Increase in Differential General Rate

In accordance with section 116 of the Regulation, for the 2024-2025 financial year Council will limit any increase in the differential general rate in specified rating categories to the differential general rate levied in the 2023-2024 financial year by the percentage shown in the Differential General Rate Category tables.

The limitation of the increase in the differential general rate does not apply in the following instances:

- The area of the rateable land changes;
- The assessment is the minimum general rate in the current year;
- There has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year;
- The land is no longer subject to section 50 of the *Land Valuation Act 2010*; or
- There is a change in the differential rating category.

For land on which the differential general rate levied for the previous financial year was for a period of less than the full year, the differential general rate for the previous year will be annualised and the limitation

applied to the annualised amount.

If a property has transferred to a new rating category in the previous financial year, the differential general rate for the previous year will be annualised in accordance with the new differential rating category and the limitation applied to the annualised amount.

SEPARATE RATES AND CHARGES

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

In accordance with section 94 of the Act and section 103 of the Regulation, Council will levy separate charges on all rateable assessments within the Scenic Rim region for community infrastructure.

It is considered that it is more appropriate to raise these funds by a separate charge, rather than from general funds, so that the community is aware of Council's commitment to the specific activities to be funded by the charges.

Community Infrastructure

A separate charge will be levied equally on all properties within the Scenic Rim region for the purposes of funding all or part of the costs associated with funding the continued maintenance, renewal and rehabilitation of Council's extensive road and bridge infrastructure throughout the Region.

In 2024-2025 the Separate Charge: Community Infrastructure will be \$600.00 per rateable assessment. A pro rata charge effective from the date of valuation will apply to new properties created during the financial year.

SPECIAL RATES AND CHARGES

Special rates and charges are for services, facilities and activities that have a special association with particular land because:

- (a) the land or its occupier:
 - (i) specially benefits from the service, facility or activity; or
 - (ii) has or will have special access to the service, facility or activity; or
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.

In accordance with section 94 of the Act and section 94 of the Regulation, Council will levy special charges for rural fire services.

Rural Fire Levy

Pursuant to section 94(1) of the Act, Council will levy a special charge on all rateable assessments within the Rural Fire Brigade areas of the Region, as determined by the Queensland Fire and Emergency Service (QFES) Commissioner and delineated on electronic maps provided by QFES.

There are two separate special charges based on the Rural Fire Brigade areas as described.

Each rateable assessment within each Rural Fire Brigade area specially benefits from the provision of funding to rural fire brigades, because such funding enables the rural fire brigades to:

- purchase and maintain equipment; and
- fund operational activities.

Council will remit the special charge proceeds to the Rural Fire Brigade Group of the QFES to fund ongoing provision and maintenance of firefighting equipment and operations for the Rural Fire Brigades. The proceeds will be distributed according to the funding requirements identified in the annual budgets and determined by the Local Area Finance Committee of the Scenic Rim Rural Fire Brigade Group.

Special Charge 1 - Rural Fire Brigade

Council will levy a special charge as follows:

1. On land to which the plan described in paragraph 3 applies, to assist the following Rural Fire Brigades in accordance with that plan:
Allandale, Aratula, Cannon Creek, Croftby/Carneys Creek, Kalbar, Maroon, Mt Alford, Mt French, Mt Walker, Mutdapilly, Roadvale, Rosevale, Tarome and Warrill View.
2. The special charge is \$33.00 per rateable assessment.
3. The overall plan for the service, facility, or activity to be funded by the special charge is as follows:
 - (a) The land to which the plan applies is the rateable land within the Rural Fire Brigade areas for Allandale, Aratula, Cannon Creek, Croftby/Carneys Creek, Kalbar, Maroon, Mt Alford, Mt French, Mt Walker, Mutdapilly, Roadvale, Rosevale, Tarome and Warrill View delineated on electronic maps provided by QFES. These maps can be viewed at Council's office.
 - (b) The service, facility, or activity for which the plan is made is for Council to assist Rural Fire Brigades to:
 - (i) purchase and maintain equipment; and
 - (ii) fund operational activities.
 - (c) The estimated cost of carrying out the overall plan is \$111,420.71 with the contribution of \$113,355.00 to be raised through the Special Charge.
 - (d) The estimated time for implementing the overall plan is one (1) year commencing 1 July 2024 and ending 30 June 2025.

Special Charge 2 - Rural Fire Brigade

Council will levy a special charge as follows:

1. On land to which the plan described in paragraph 3 applies, to assist the following Rural Fire Brigades in accordance with that plan:
Beechmont, Biddaddaba, Birnam, Canungra, Cedar Creek/Wolffdene, Kerry, Rathdowney, Tamborine Mountain, Tamborine and Woodhill.
2. The special charge is \$33.00 per rateable assessment.
3. The overall plan for the service, facility, or activity to be funded by the special charge is as follows:
 - (a) The land to which the plan applies is the rateable land within the Rural Fire Brigade areas for Beechmont, Biddaddaba, Birnam, Canungra, Cedar Creek/Wolffdene, Kerry, Rathdowney, Tamborine Mountain, Tamborine and Woodhill delineated on electronic maps provided by QFES. These maps can be viewed at Council's office.
 - (b) The service, facility, or activity for which the plan is made is for Council to assist Rural Fire Brigades to:
 - (i) purchase and maintain equipment; and
 - (ii) fund operational activities.
 - (c) The estimated cost of carrying out the overall plan is \$189,088.28 with the contribution of \$130,977.00 to be raised through the Special Charge.

The estimated time for implementing the overall plan is one (1) year commencing 1 July 2024 and ending 30 June 2025.

UTILITY CHARGES

Utility charges are for a service, facility or activity such as waste management.

In accordance with section 94 of the Act and section 99 of the Regulation, Council will levy waste management utility charges for:

- Waste Disposal
- Refuse Collection.

Waste Disposal

Council will levy a Waste Disposal utility charge on properties that:

- (a) do not receive a Council kerbside waste and recyclables collection or Council bulk bin service; and
- (b) have improvements recorded against the property as determined by Scenic Rim Regional Council's property and rating system.

The proceeds from the Waste Disposal charge shall be applied to fund recurrent and capital expenditure and administration costs associated with the ongoing operation, maintenance and upgrading of Council's waste management facilities comprising landfill sites, transfer stations, weighbridge and rubbish bins located throughout the Scenic Rim region.

In 2024-2025 the Waste Disposal charge will be \$199.00 per rateable assessment. A pro rata charge effective from the date of valuation will apply to new properties created during the financial year not already excluded above.

Refuse Collection

The charges for the dual domestic 240 litre bin service and the dual commercial (non-domestic) 240 litre bin service incorporate both the waste service and the recycling service. The dual refuse service kerbside once per fortnight.

New services will receive a pro rata supplementary notice effective from the date of delivery of waste and/or recycling containers.

In accordance with *Local Law No. 5 (Waste Management) 2018*, all premises within Scenic Rim Regional Council boundaries are designated as areas in which Council may conduct general waste collection. Services shall be provided to all premises within the Council area where waste services are, or can be made available.

The following refuse collection charges are applicable for the 2024-2025 financial year:

Domestic (Wheelie Bin) Refuse Collection Service Charge

The following properties will be charged for a dual domestic refuse collection service:

- all occupied residential premises or land
- all occupied community titles scheme residential premises
- new domestic/residential premises issued with Form 21 Certificate of Final Inspection

| Size and Type of Container | Charge |
|--|----------|
| 240 Litre Dual Waste & Recycling Container Kerbside | \$537.00 |
| Additional 240 Litre Dual Waste & Recycling Container Kerbside | \$537.00 |
| Additional 240 Litre Waste Container Kerbside | \$299.00 |
| Additional 240 Litre Recycling Container Kerbside | \$238.00 |

Domestic Bulk Bin Waste Collection Service Charge

The charges set out below are for one service per week.

| Size and Type of Container | Charge |
|----------------------------|------------|
| 1 Cubic Metre | \$1,832.00 |
| 1.5 Cubic Metres | \$2,703.00 |
| 2 Cubic Metres | \$3,526.00 |
| 3 Cubic Metres | \$5,166.00 |

The charges set out below are for one service per fortnight.

| Size and Type of Container | Charge |
|----------------------------|------------|
| 1 Cubic Metre | \$1,220.00 |
| 1.5 Cubic Metres | \$1,630.00 |
| 2 Cubic Metres | \$2,039.00 |
| 3 Cubic Metres | \$2,859.00 |

Bulk waste service charges do not include a charge for a recycling service. If a premise with a bulk waste service requests a recycling service an additional charge will apply.

Commercial (Wheelie Bin) Refuse Collection Service Charge

The following properties will be charged for a dual commercial refuse collection service:

- all occupied commercial premises;
- all occupied community titles scheme commercial (non-domestic) residential premises; and
- new commercial premises issued with either Form 21 Certificate of Final Inspection or Certificate of Classification for Commercial Premises

| Size and Type of Container | Charge |
|--|----------|
| 240 Litre Dual Waste & Recycling Container Kerbside | \$765.00 |
| Additional 240 Litre Dual Waste & Recycling container Kerbside | \$765.00 |
| Additional 240 Litre Waste Container Kerbside | \$519.00 |
| Additional 240 Litre Recycling Container Kerbside | \$246.00 |

Additional services will also be charged on the basis of the above tables.

Commercial Bulk Bin Waste Collection Service Charge

The charges set out below are for one service per week.

| Size and Type of Container | Charge |
|----------------------------|------------|
| 1 Cubic Metre | \$2,319.00 |
| 1.5 Cubic Metres | \$3,438.00 |
| 2 Cubic Metres | \$4,509.00 |
| 3 Cubic Metres | \$6,648.00 |

The charges set out below are for one service per fortnight.

| Size and Type of Container | Charge |
|----------------------------|------------|
| 1 Cubic Metre | \$1,446.00 |
| 1.5 Cubic Metres | \$1,981.00 |
| 2 Cubic Metres | \$2,514.00 |
| 3 Cubic Metres | \$3,584.00 |

Bulk waste service charges do not include a charge for a recycling service. If a premise with a bulk waste service requests a recycling service an additional charge will apply.

Exemptions

No separate refuse collection charge will be levied for storage lots and garage lots that are separate lots in a community titles scheme.

Commercial (non-domestic) recycling services shall be provided free of charge to schools if Council is providing an existing refuse service.

Exemptions also apply to premises that meet the criteria outlined in Council's Waste Collection Policy WI03.02CP under 'Exemption and Temporary Exemption'.

Changes in Refuse Collection Services

Where a property owner wishes to:

- increase or decrease the number of domestic bin services, commercial bin services or bulk bin services received per week; or
- vary the size or number of receptacles used for any type of service.

The owner or authorised agent of the owner must make written application to Council setting out the proposed variation and the reason for the variation.

Where Council agrees to the proposed variation, the owner or agent will be advised of the applicable utility charges based on the relevant charges set out in this document. Any resulting amendment to charges will apply from the date on which the variation takes effect.

Cancellation of Services

Service cancellations are permitted in the following circumstances:

- (a) Premises that have been vacant for 6 (six) months or more.

The property owner must complete a statutory declaration stating:

- (i) the reason the premises is unoccupied;
- (ii) the period for which the premises has been unoccupied and is expected to remain unoccupied; and
- (iii) a proposed recommencement date for the provision of the refuse collection services.

Where Council agrees not to levy a charge for a refuse collection service in such circumstances the charges will cease to apply from the date Council receives the statutory declaration.

- (b) Where Council receives advice that the premises have been demolished or rendered uninhabitable by damage from fire or disaster.

The charges will cease to apply from the later of the date Council receives the advice in writing or the date of demolition. Suitable advice includes Police or Fire Services report or Insurance Assessment report.

Cancellation must be in the form required by Council.

RECOVERY OF RATES AND CHARGES

Time Within Which Rates and Charges Must Be Paid

In accordance with section 118 of the Regulation rates and charges are due to be paid within thirty-one (31) days from the date of issue shown on the rate notice.

Interest on Overdue Rates or Charges

Pursuant to Section 133 of the *Local Government Regulation 2012*, the maximum interest rate a Council can apply to overdue rates or charges can be calculated annually by using the Reserve Bank of Australia "bank yield rate" plus 8 per cent. The "bank yield rate" (3-month bank accepted bills monthly average) as at March of each year will be used to calculate the maximum rate of interest to apply for the following financial year.

The "bank yield rate" as at March 2024 (published by the Reserve Bank of Australia) was 4.35 per cent.

For 2024-2025 Council has set interest on all overdue rates or charges to be calculated at a rate of 9 per cent per annum compounded monthly.

Calculation of interest will be undertaken on monthly rests, with accrual commencing on the first day rates become overdue.

FEES AND CHARGES

To minimise the general rate burden on ratepayers, Council will attempt to recover costs through charging fees for the use of services and facilities where it is administratively simple and efficient to do so.

A full list of Council's fees and charges is maintained in a Register of Fees and Charges, which was adopted by Council on 22 May 2024 for the 2024-2025 financial year.

Cost-Recovery Fees

In accordance with section 97(1) of the Act Council has resolved to adopt a range of cost-recovery fees for the 2024-2025 financial year. These fees are based on the user pays policy with consideration given, where appropriate, to the social impact certain fees may have.

Business Activity Fees

Council has the power to conduct business activities and to charge fees for services and facilities it provides on this basis. Business activity fees are fees other than cost-recovery fees, charged where Council provides a service for which a consumer can choose whether or not to avail itself. Business activity fees are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

In accordance with section 262(3)(c) of the Act Council has adopted a range of business activity fees for the 2024-2025 financial year. Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

CONCESSIONS

Discount

In accordance with section 130 of the Regulation a discount of 5% will be allowed on general rates only for the 2024-2025 financial year, only if the total amount of all rates and charges included on an assessment for which the discount is allowed and all overdue rates and charges, is received by Council on or before the due date for payment, which is within thirty-one (31) days from date of issue shown on the rate notice.

Concessions

Voluntary Conservation Covenants

In accordance with section 120(1)(e) and section 122(1)(b) of the Regulation, Council will grant a partial rebate of the general rate to landowners who have entered into:

- a voluntary conservation covenant registered under section 97A of the *Land Title Act 1994* with Council; or
- an unregistered voluntary conservation agreement with Council, to preserve, restore or maintain an area of environmental or scientific significance upon their rateable land, namely vegetation communities having levels of significance as detailed in the Rates Based Financial Assistance Policy.
- The rebate will be a pro rata percentage of the general rate attributable to the conservation area of the land as detailed in Council's Rate Based Financial Assistance Policy.

Not-For Profit

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council may, upon application grant a full rebate of the general rate, separate charge and the waste disposal utility charge to the eligible classes of ratepayers including:

- Not-For-Profit Organisations
- Not-For-Profit Community Service Providers
- Sporting Organisations operating on Council-owned or controlled lands

Details of eligibility and application as detailed in Council's Rate Based Financial Assistance Policy.

Specific Land Use

In accordance with section 120(1)(c) and section 122(1)(b) of the Regulation, Council may, upon application grant a full rebate of the general rate, separate charge and the waste disposal utility charge to the eligible classes of ratepayers including:

- Dip and pump sites held separately from the balance of holdings or held separately by trustees
- Land identified as Historical Subdivision Precinct, under the Scenic Rim Planning Scheme 2020.

TPI Cardholders

In accordance with section 120(1)(a) and section 122(1)(b) of the Regulation, Council will grant a rebate of whichever is the less of, \$200 per annum and 20% of the gross rates and charges levied to the eligible classes of ratepayers including:

- Property owned and occupied by totally and permanently incapacitated (TPI) veterans holding a valid TPI Card

DATE OF ADOPTION

Ordinary Meeting, 28 June 2024