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NORTH BURNETT REGIONAL COUNCIL

2023-2024

REVENUE STATEMENT

REVENUE STATEMENT 2023/2024

ADOPTED 28/06/2023

RESOLUTION No. 2023/120



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PURPOSE

The purpose of this Revenue Statement to:

- Detail the methods used to achieve Council's objectives set out in the Revenue Policy;
- Explain material matters that guide the development and implementation of revenue practices within the Council.

This Revenue Statement is a requirement of S104 (5)(a) of the *Local Government Act 2009*.

DEFINITIONS

the Act – refers to the Local Government Act 2009

the Regulation – refers to the Local Government Regulation 2012

LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement.

The Revenue Statement must comply with the following requirements of the *Local Government Act 2009*:-

Sec 104 Financial management systems

(5) The system of financial management established by a local government must include—

(a) the following financial planning documents prepared for the local government—

- (i) a 5 year corporate plan that incorporates community engagement;*
- (ii) a long-term asset management plan;*
- (iii) a long-term financial forecast;*
- (iv) an annual budget including revenue statement;*
- (v) an annual operational plan; and*

(b) the following financial accountability documents prepared for the local government—

- (i) general purpose financial statements;*
- (ii) asset registers;*
- (iii) an annual report;*
- (iv) a report on the results of an annual review of the implementation of the annual operation plan; and*

(c) the following financial policies of the local government—

- (i) investment policy*
- (ii) debt policy*
- (iii) revenue policy*

(6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary

(7) A local government must carry out a review of the implementation of the annual operational plan annually.

REVENUE RAISING MEASURES

Revenue in the 2023-24 budget is comprised of rates and charges imposed by the Council; Commonwealth and State Government grants and subsidies for operational work and capital projects; developer contributions for operational work and capital projects; external works reimbursement and other miscellaneous income.

Council's estimated revenue for the forthcoming year is:

- Set at a level which considers Council's Corporate Objectives; and
- set at a level which considers the current economic climate; and
- set at a level which considers the services which are to be provided to the community; and
- set at a level which is considered fair and equitable.

From the changes to the estimated revenue from Rates and Utility charges council expects to receive an additional \$1,054,021.49 from the amount received within the 2022-23 financial year.

Council has followed the Department of Infrastructure, Local Government and Planning's guidelines on equity and fairness in rating for Queensland Local Governments, considering the following principles:

- Principle of equity for like properties
- Principle of user pays
- Principle of meaningful contribution
- Principle of predictability
- Principle of fairness.

DIFFERENTIAL GENERAL RATES

Differential General Rates are levied to contribute toward the provision of all local government services excluding sewerage collection and disposal, water supply, treatment and distribution and refuse collection and disposal, provided that any shortfalls in funds for the excluded services may also be covered by the differential general rates.

The rationale for the differing categories is to recognise the different levels of facilities and services provided to the differing classes of land and the occupiers of these classes of land.

A greater variety of services are provided within Urban areas however services for Rural Land may be at an increased cost on a per premises basis due to the long distances involved with provision of these services. Rural Residential Land being generally located in the vicinity of Urban areas and having a higher population density than Rural land places a higher demand on urban facilities along with higher expectations of services.

The Council has determined that the basis for applying differential general rating categories (and applying differential general rates, accordingly) will be on one or more of the following criteria:

- The value of land, as determined by the Department of Natural Resources and Mines;
- the land use codes (LUC), as determined by the Department of Natural Resources and Mines;
- land area;
- animal numbers;
- tonnes of material extracted;
- number of people employed; and/or
- number of rooms provided in commercial accommodation facilities
- production capacity

This approach provides the best available equitable basis of distributing the differential rating burden within the Urban, Rural, Rural lifestyle, Commercial and Industrial categories incorporating the twin aspects of area of land utilised by the ratepayer and the relative ability of land to generate revenue.

MINIMUM DIFFERENTIAL GENERAL RATES

A minimum general rate is applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category.

A subjective measure of this level is used to determine the minimum rate for each category of differential general rate.

In determining if a minimum differential general rate is to be applied, the applicable rate in the \$ for the category is to be applied to the value of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

Differential General Rates will be levied for the North Burnett Regional Council in the following ways:-

RESIDENTIAL CATEGORIES

The following differential rating categories, descriptions and identification apply for the 2023-24 financial year:-

Differential Category	Description	Identification
1	All vacant land, which is not otherwise categorised and is less than 1 Ha in size	Land with the following land use codes: 01 – Vacant Urban Land 04 – Large Home site-vac 72 – Section 25 Valn
2	All vacant land, which is not otherwise categorised and is 1 Ha or greater but less than 1000 Ha in size.	Land with the following land use codes: 01 – Vacant Urban Land 04 – Large Home site-vac 72 – Section 25 Valn
3	All land used for residential purposes, which is not otherwise categorised and is less than 1 Ha in size.	Land with the following land use codes: 02 – Single Unit Dwelling 05 –Large Home site-dwg 06 – Outbuildings
4	All land used for residential or rural residential purposes, which is not otherwise categorised and is 1 Ha or greater but less than 1000 Ha in size.	Land with the following land use codes: 02 – Single Unit Dwelling 05 –Large Home site-dwg 06 – Outbuildings
5	All Land, which is not otherwise categorised, used for multi residential purposes such as, for example, units, flats, guest houses, private hotels and residential institutions 03 – Multi unit dwelling (flats) 07 - 09 – Guest house/private hotel, Building Units, Group Title 21 – Residential Institutions (Non Medical Care)	Land with the following land use codes: 03 – Multi unit dwelling (flats) 07 - 09 – Guest house/private hotel, Building Units, Group Title 21 – Residential Institutions (Non Medical Care)

COMMERCIAL CATEGORIES

The following differential rating categories, descriptions and identification criteria apply for the 2023-24 financial year:-

Differential Category	Description	Identification
6	All land, which is not otherwise categorised, used for commercial purposes.	Land with the following land use codes: 10 – 27 – Retail Business/Comm (Excluding 21-Res Inst (non-medical care) 41 – 49 – Special Uses (excluding 48-Sports clubs/Facilities) 96 – 99 – General Uses
7	All land, which is not otherwise categorised, used as a motel, with less than 15 motel units.	Land with the following land use codes: 43 - Motel
8	All land, which is not otherwise categorised, used as a motel, with 15 or more motel units.	Land with the following land use codes: 43 - Motel
9	All land, which is not otherwise categorised, used as a hotel with less than 15 accommodation units.	Land with the following land use codes: 42 - Hotel
10	All land, which is not otherwise categorised, used as a hotel with 15 or more accommodation units.	Land with the following land use codes: 42 - Hotel
11	All land, which is not otherwise categorised, used as a caravan park with less than 15 accommodation units.	Land with the following land use codes: 49 – Caravan Park
12	All land, which is not otherwise categorised, used as a caravan park with 15 or more accommodation units.	Land with the following land use codes: 49 – Caravan Park
13	All land, which is not otherwise categorised, used for not for profit uses.	Land with the following land use codes: 48 – 59 (excluding 49 - Caravan Park)

INDUSTRIAL CATEGORIES

The following differential rating categories, descriptions and identification criteria apply for the 2023-24 financial year:-

Differential Category	Description	Identification
14	All land, which is not otherwise categorised, used for industrial purposes.	Land with the following land use codes: 28 -36 – Transport & Storage, Industrial
15	All land, which is not otherwise categorised, whose predominate land use is for Commercial Electrical, Reticulation or Telecommunication purposes.	Land with the following land use codes: 91 – Transformers
16	All land, which is not otherwise categorised, used as an abattoir.	Land with the following land use codes: 37 – Noxious Industry (including Abattoirs)
17	All land, which is not otherwise categorised, less than 10 Ha in size and is used, approved for use, or should be approved for the use, as a saw mill and associated purposes.	Land that fits the description
18	All land, which is not otherwise categorised, 10 Ha or more in size and is used, approved for use, or should be approved for the use, as a saw mill and associated purposes.	Land that fits the description

RURAL CATEGORIES

The following differential rating categories, descriptions and identification criteria apply for the 2023-24 financial year:-

Differential Category	Description	Identification
21	All land, which is not otherwise categorised, is less than 100 Ha and is used for sheep grazing, cattle grazing, dairying and other similar rural uses.	Land with the following land use codes: 60 – 70 – Sheep & Cattle Grazing, Dairy 85 – 94 – Other Rural Uses (Excludes 91 - Transformers)
22	All land, which is not otherwise categorised, having an area of 100 Ha or more used for sheep grazing and cattle grazing.	Land with the following land use codes: 60 – 70 – Sheep & Cattle Grazing, Dairy
23	All land, which is not otherwise categorised, used for rural cropping purposes.	Land with the following land use codes: 68 – 78 – Dairy, Agricultural 80 – 94 – Other Rural Uses (Excludes 91 - Transformers)
24	All land, which is not otherwise categorised, used for rural orcharding purposes.	Land with the following land use codes: 79 - Orchards
25	All land, which is not otherwise categorised and is used for the purposes of, and incidental to commercial water storage, delivery and drainage, including associated recreational purposes.	Land with the following land use codes: 95 – Reservoir, dam bores
26	All land, which is not otherwise categorised and is used for the following miscellaneous rural purposes: <ul style="list-style-type: none"> • Pump Sites and Stock Grazing Permits; • Road Licences; • Co-operative dips; • Land not exceeding 0.5ha in area used exclusively for a bore site. 	Land that fits the description

INTENSIVE RURAL CATEGORIES

The following differential rating categories, descriptions and identification criteria apply for the 2023-24 financial year:-

Differential Category	Description	Identification
31	All land used for Cattle Feedlot intensive animal industry of 501 SCU or greater with, an approved capacity of no more than 2,000 SCU.	Land that fits the description
33	All land used for Cattle Feedlot intensive animal industry of 2,001 SCU or greater.	Land that fits the description

Differential Category	Description	Identification
41	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and has an approved capacity of 2,501 SPU or greater, but no more than 15,000 SPU.	Land that fits the description
44	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and has an approved capacity of 15,001 SPU or greater.	Land that fits the description

INTENSIVE BUSINESSES AND INDUSTRIES

The following differential rating categories, descriptions and identification criteria apply for the 2023-24 financial year:-

Differential Category	Description	Identification
51	Land, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of less than 50 MW.	Land that fits the description
52	Land, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of 50 MW or more, but no more than 250 MW.	Land that fits the description
53	Land, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of 251 MW and greater.	Land that fits the description
55	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth for less than 5,000 tonnes production	Land that fits the description
56	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth for 5,001 to 100,000 tonnes production	Land that fits the description
57	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth for 100,001 tonnes of production or greater	Land that fits the description
58	Mining Leases that are less than 200Ha and have less than 15 employees.	Land that fits the description
59	Mining Leases that are greater than 200Ha and have less than 15 employees.	Land that fits the description
60	Mining Leases that have between 15 and 100 employees.	Land that fits the description
61	Mining Leases that have from 101 to 200 employees.	Land that fits the description
62	Mining Leases that have from 201 to 300 employees.	Land that fits the description
63	Mining Leases that have from 301 to 400 employees.	Land that fits the description
64	Mining Leases that have from 401 to 500 employees.	Land that fits the description
65	Mining Leases that have 501 or more employees.	Land that fits the description
71	Land used for providing intensive accommodation for more than 15 but less than 50 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons	Land that fits the description

Differential Category	Description	Identification
	quarters", "work camps", "accommodation village" or "barracks".	
72	Land used for providing intensive accommodation for more than 50 people but less than or equal to 100 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	Land that fits the description
73	Land used for providing intensive accommodation for more than 100 people but less than or equal to 300 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	Land that fits the description
74	Land used for providing intensive accommodation for more than 300 people but less than or equal to 500 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	Land that fits the description
75	Land used for providing intensive accommodation for more than 500 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	Land that fits the description

81	Petroleum Leases with an area of less than 1,000 hectares.	Land that fits the description
82	Petroleum Leases with an area of 1,000 hectares or more but less than 10,000 hectares.	Land that fits the description
83	Petroleum Leases with an area of 10,000 hectares or more but less than 30,000 hectares.	Land that fits the description
84	Petroleum Leases with an area of 30,000 hectares or more.	Land that fits the description
85	Petroleum Leases for the extraction of shale oil that have less than 10 wells.	Land that fits the description
86	Petroleum Leases for the extraction of shale oil that have 10 wells or more but less than 30 wells.	Land that fits the description
87	Petroleum Leases for the extraction of shale oil that have 30 wells or more.	Land that fits the description
88	Land, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines), excluding petroleum leases, with an area of less than 400 hectares.	Land that fits the description
89	Land, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines), excluding petroleum leases, with an area of 400 hectares or more.	Land that fits the description
90	Land, used or intended to be used in whole or part for Renewable Energy Production with an output capacity of less than 20 MW.	Land that fits the description
91	Land, used or intended to be used in whole or part for Renewable Energy Production with an output capacity of 20 MW or more, but no more than 50 MW.	Land that fits the description
92	Land, used or intended to be used in whole or part for Renewable Energy Production with an output capacity of 50 MW or more, but no more than 100 MW.	Land that fits the description
93	Land, used or intended to be used in whole or part for Renewable Energy Production with an output capacity of 100 MW or more, but no more than 200 MW.	Land that fits the description
94	Land, used or intended to be used in whole or part for Renewable Energy Production with an output capacity of 200 MW or more, but no more than 500 MW.	Land that fits the description
95	Land, used or intended to be used in whole or part for Renewable Energy Production with an output capacity of 500 MW and greater.	Land that fits the description

In relation to all differential rating categories, Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the Local Government Regulation 2012, to identify the rating category to which each parcel of rateable land belongs. In undertaking that task, the Chief Executive Officer may be guided by the identification provided in the preceding differential rating category tables.

LEVY OF DIFFERENTIAL RATES

In accordance with Sections 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, North Burnett Regional Council will make and levy differential general rates on rateable land. Further, pursuant to Section 77 of the *Local Government Regulation 2012*, Council considers that there should be a minimum charge for all rate categories. The following differential general rates, and minimum general rates, will be made and levied for the categories as listed:-

Category	Short Description	Cent in Dollar	Minimum
1	Vacant Land < 1ha,	1.731690	\$901
2	Large Vacant Land 1 – 1000Ha	1.521890	\$922
3	Residential < 1ha,	1.484820	\$901
4	Large Residential, Rural Lifestyle 1 – 1000Ha	1.556880	\$922
5	Multi Residential	1.565900	\$1,214
6	Commercial	1.951690	\$1,214
7	Motel < 15 Units	1.917950	\$1,428
8	Motels > 15 Units	1.876590	\$1,786
9	Hotels < 15 Units	2.090790	\$1,428
10	Hotels > 15 Units	1.880050	\$1,786
11	Caravan Park < 15 Units	1.901580	\$1,428
12	Caravan Park >15 Units	1.965100	\$1,786
13	Commercial Non-Profit	0.651360	\$347
14	Industrial	1.973370	\$1,214
15	Electrical, Reticulation and Telecommunication Infrastructure	1.161650	\$2,170
16	Abattoirs	1.351830	\$1,385
17	Industrial – Saw Mill <10Ha	4.422450	\$1,806
18	Industrial – Saw Mills >10Ha	1.798410	\$2,163
21	Small Rural <100Ha	0.782900	\$950
22	Rural Grazing	0.687150	\$1,216
23	Rural Cropping	0.935920	\$1,214
24	Rural Orchards	1.481220	\$1,338
25	Commercial Water	18.057500	\$4,324
26	Rural Exclusions	2.505390	\$93
31	Cattle Feedlot – 501 SCU to 2,000 SCU	0.654810	\$999
33	Cattle Feedlot – 2,001 SCU or greater	0.678690	\$4,001
41	Piggery – 2,501 SPU to 15,000 SPU	0.794550	\$999
44	Piggery – 15,001 SPU or greater	0.816510	\$6,280
51	Power Station <50 MW	3.648283	\$18,206
52	Power Station 50 – 250 MW	6.164078	\$36,410
53	Power Station >250 MW	4.575265	\$72,818
55	Extractive Industry < 5,000 tonnes	2.151770	\$1,455
56	Extractive Industry 5,000 -100,000 tonnes	4.665550	\$10,194
57	Extractive Industry 100,000 + tonnes	3.684996	\$37,855
58	Mining Lease <15 employees and <200Ha	4.731820	\$2,406
59	Mining Lease <15 employees and 200Ha+	2.618690	\$10,196
60	Mining Leases that have between 15 and 100 employees	15.515593	\$37,865
61	Mining Leases that have between 101 and 200 employees	47.050290	\$109,226
62	Mining Leases that have between 201 and 300 employees	34.679400	\$182,039
63	Mining Leases that have between 301 and 400 employees	47.050290	\$254,854

Category	Short Description	Cent in Dollar	Minimum
64	Mining Leases that have between 401 and 500 employees	47.050290	\$327,670
65	Mining Leases that have 501 or more employees	47.050290	\$400,487
71	Intensive Accommodation 15 – 50 person	12.661220	\$21,844
72	Intensive Accommodation 51 – 100 person	12.661220	\$43,689
73	Intensive Accommodation 101 – 300 person	12.661221	\$87,380
74	Intensive Accommodation 301 – 500 person	12.661220	\$131,067
75	Intensive Accommodation 501 + persons	12.661221	\$174,759
81	Petroleum Lease – Gas < 1,000 ha	6.330886	\$18,206
82	Petroleum Lease – Gas 1,000 ha to 9,999 ha	6.330886	\$36,410
83	Petroleum Lease – Gas 10,000 ha to 29,999 ha	6.330886	\$109,226
84	Petroleum Lease- Gas 30,000 + ha	6.330886	\$218,448
85	Petroleum Lease – Shale Oil < 10 wells	6.330886	\$18,206
86	Petroleum Lease – Shale Oil 10 – 30 wells	6.330886	\$36,410
87	Petroleum Lease- Shale Oil 30+ Wells	6.330886	\$218,448
88	Petroleum Other <400ha	6.330886	\$10,922
89	Petroleum Other 400 + ha	6.330886	\$21,844
90	Renewable Energy <20MW	2.220760	\$15,581
91	Renewable Energy 20MW to <50MW	2.097400	\$42,290
92	Renewable Energy 50MW to <100MW	1.987200	\$72,338
93	Renewable Energy 100MW to <200MW	1.876800	\$182,706
94	Renewable Energy 200MW to <500MW	1.656000	\$426,315
95	Renewable Energy 500MW or Greater	1.545600	\$730,822

UTILITY CHARGES

Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Landfill Management and Kerbside Collection Service
- Sewerage Schemes
- Water Supply Schemes

SEWERAGE SCHEMES

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record a utility charge for sewerage, if the parcel is located within Council's declared sewer area and where Council is prepared to supply sewerage, together with any land already connected to the Council sewerage supply system.

The charge may be levied in those areas where construction of the service infrastructure has commenced but access is not yet available to the sewerage system.

Exemptions (Applies to contiguous parcel properties only)

- Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel sewerage charge.
- Council may elect to not levy sewerage charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the Department Natural Resources and Mines land use code for the parcel, or which is identified through Council's own enquiries.
- Council also will not levy sewerage charges against land:
 - i. that is effectively incapable of development (if vacant) by the erection of residential premises; or
 - ii. That is effectively incapable of development (if residential premises are situated upon it) by the erection of additional residential premises.
- The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of the three preceding sub-paragraphs. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Councils obligation to other ratepayers.

A system of full cost recovery will apply to the sewerage scheme, comprising an access charge to cover the fixed items within the sewerage scheme, such as capital expenditure, interest and redemption, and operating charges based on pedestals and covering ongoing maintenance and operation of the schemes.

The sewerage utility charges will be levied in accordance with the following principle:

- Access Charge - Each non-contiguous parcel within the sewered area that has the potential to be connected to the sewerage scheme will contribute towards the capital costs of the scheme.
- Operating Charge – Each pedestal (including urinal cistern) connected to the sewerage scheme will contribute to the annual operating costs associated with the scheme.
- A standard residential dwelling will be charged for one 1st Pedestal (Access + Operating Charge), whereas multi-unit dwellings or flats will be charged a 1st Pedestal for each dwelling.

The sewerage scheme charges shall be:

Sewerage Charge	Description	Charge
1 st Pedestal Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling and for the 1 st pedestal at all other connected allotments.	\$699
Access Charge (un-connected or vacant)	Charge applied to each non-contiguous parcel of land in the sewerage area that has the potential to be connected to the sewerage scheme, whether connected or not.	\$532
Additional Pedestal (non-residential)	After the 1 st Pedestal Charge, the Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewerage scheme.	\$567
Access Charge Additional Contiguous Parcels	Charge applied to each additional contiguous parcel of land in the sewerage area that has the potential to be connected to the sewerage scheme, whether connected or not.	\$239
Septic Charge	Charge applied to Assessments 60156-00000-000, 60157-00000-000, 60424-00000-000 and 60425-00000-000, these assessments are within the designated Mundubbera Sewerage Area but are unable to be connected.	\$532

WATER SUPPLY SCHEMES

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record a utility charge for water, if the parcel is located within Council's declared water area and where Council is prepared to supply water, together with any land already connected to the Council water supply system.

The charge may be levied in those areas where construction of the service infrastructure has commenced but access is not yet available to the water service.

Exemptions (Applies to contiguous parcel properties only)

- Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel water charge.
- Council may elect to not levy water charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the Department of Natural Resources and Mines land use code for the parcel, or which is identified through Council's own enquiries.
- Council also will not levy water charges against land:
 - i. that is effectively incapable of development (if vacant) by the erection of residential premises; or
 - ii. that is effectively incapable of development (if residential premises are situated upon it) by the erection of additional residential premises.
- The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of the three preceding sub-paragraphs. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Council's obligation to other ratepayers.

A system of full cost recovery on the supply of water, comprising an access charge to cover the fixed items within the water fund, such as capital expenditure and interest and redemption, and a consumption charge based on units of consumption covering the ongoing maintenance and operation of the schemes.

The water supply utility charges will be levied in accordance with the following principle:

- Access (Connection) Charge - Each parcel within the water area that has the potential to be connected to the water scheme and those rural properties that are connected to the water scheme will contribute towards the capital costs of the scheme.
- Consumption Charge – Each connection will contribute to the annual operating costs associated with the scheme based on kilolitre consumption measured through water meter readings. North Burnett Regional Council reads the water meters in 6-monthly billing cycles. Meters are targeted to be read in sequence in the 5 weeks leading up to the end of each cycle. Cycles end on the 31st December and 30th June each year. If there are issues with accessing, finding or being able to read the dials of the meter, that actual billing cycle will depend on time it takes to resolve the issue and obtain a reading.

The Water Scheme charges shall be:

Water Charge	Description	Charge
Access Charge	Charge applied to each parcel of land in the water area that has the potential to be connected to the water scheme, whether connected or not.	\$718
Consumption Charge	Charge for each kilolitre of consumption through water meter reads.	\$2.15
Access Charge Additional Contiguous Parcels	Charge applied to each additional contiguous parcel of land in the water area that has the potential to be connected to the water scheme, whether connected or not.	\$321

KERBSIDE GARBAGE BIN COLLECTION & DISPOSAL CHARGES

The Kerbside Garbage Bin Collection and Disposal charge shall apply to the defined Waste collection areas, however Council has resolved that where a service has been established and on occasions the waste contractor determines that it cannot and should not traverse a particular road the service will not be delivered and that options available to the property effected are to leave the bin until the next available collection, take the bin to a Council landfill where the effected residents will not be charged or take the bin to a serviced sealed road where the truck can service it without danger or impact on roads.

The purpose of the Kerbside Garbage Bin Collection & Disposal charging system is to fund the collection, operation and maintenance of the Kerbside Garbage Collection Service performed within the Regional Council.

The objects of the Kerbside Garbage Bin Collection & Disposal charging system are:-

- To provide residents and staff with details of applicable charges associated with the Kerbside Garbage Bin Collection & Disposal service.
- To distribute costs equitably, where practical, by ensuring that individual customers pay for the cost of the service they use.
- To generate sufficient and stable income for the complete operation of the Garbage Function.

The annual Kerbside Garbage Bin Collection & Disposal charge will be set by resolution of Council when adopting its annual budget. The regular service provided shall be on the basis of one 240 litre wheelie bin service per week. Each service shall be equal to one (1) unit and each additional service equal to one (1) unit. The charges are annual charges and credits cannot be allowed for periods of time when premises are unoccupied. The Service will be charged on the number of services provided as follows:

- Residential - Differential Rate Categories 1-5
- Commercial - Differential Rate Categories 6-18
- Premium – Opt in Service (Application must be made)
- Infirmid – Opt in Service (Application must be made)

Garbage Charge	Description	Charge
Residential Garbage	Charge applied to each bin serviced for properties in Differential Rate Categories Other than 6,7,8,9,10,11,12,13,14,15,16,17 and 18	\$335
Commercial Garbage	Charge applied to each bin serviced for properties in Differential Rate Categories 6,7,8,9,10,11,12,13,14,15,16,17 and 18	\$405
Premium Garbage	Charge applies to each bin serviced. Application must be made for this service	\$677
Infirmid Garbage	Charge applies to each bin serviced. Application must be made for this service	\$335

SPECIAL RATES AND CHARGES

SPECIAL CHARGE – ROAD AND DRAINAGE WORKS SHAND STREET SUBDIVISION, MT PERRY (SHAND, HUNTER & MASON STREETS)

(a) **Reason**

The matter of pursuing the establishment of the uncompleted infrastructure within the unfinished Shand Street Subdivision Mt Perry was considered by Council at its General Meeting Gayndah 15th March 2016 and a resolution was carried 7-0 as follows;

Cr KS Wendt OAM BEM moved and Cr PW Lobegeier seconded: That Council receive and note the contents of the report and commence the implementation of the proposed benefitted area.

The benefitted parcels and the special charges are shown in this report at:

Schedule 1 – Properties and breakdown of costs in relation to the Special Levy for the Shand, Hunter & Mason Street Benefitted Area Roads and Drainage upgrades.

The special charge will be levied on the benefitted parcels commencing for the Levy Period 1 January to 30 June 2017 and all forward periods as outlined in Schedule 2.

(b) **Basis on which Special Charge – Road and Drainage Works Shand Street Subdivision, Mt Perry**

In accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 of the *Local Government Regulation 2012* Council will make and levy a special charge on each parcel of land contained in Schedule 1 to recoup the cost of finalisation of drainage and road works.

The respective plans are detailed below:

Internal Roadworks

Overall Plan

The Overall Plan is as follows:

(a) Schedule 1 identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.

(b) The service, facilities, and activities the subject of the plan comprises: Performance of the work (including provision of materials) to fund and construct:

- Shand Street
- Hunter Street
- Mason Street

Associated works involved in administering, project managing and consulting regarding the Benefitted Area Project.

(c) The estimated cost of implementing the overall plan is \$366,200. Break down for each respective property is in Schedule 1

(d) Estimated time for implementing the overall plan is 10 years, commencing in or about July 2016.

(e) Reimbursement of work cost by affected properties is based on the following:

In setting the special levy it is necessary to consider the extent to which each property specially benefits from the works.

The term “benefit” also includes “the extent to which the land specially contributes to the need for the service or activity”. Thus the “benefit” may relate to the cost of providing the service to the particular parcel of land.

The works are identified as;

Hunter Street from Mason Street to end

- Mason Street from Hunter Street to Shand Street
- Shand Street

There is also the intersection (which it is proposed should be funded from Council’s general funds and not part of the special charge scheme).

The direct beneficiaries are those properties fronting the streets it is proposed to construct. Properties fronting the part of Mason St not to be constructed and the unnamed road beyond that will receive some benefit. It is assumed they will have benefit over the constructed road length as other properties, even though the sealed road will not extend all the way.

The benefit is access to the property using a constructed road.

It could be argued that the benefit to each property is equal (one access). It could also be argued that the benefit to each property (or the cost of providing that benefit) varies as follows:

- a) The cost of providing access to each property is a share based on the length of road required to access that property. Thus a property facing Shand Street will benefit from the construction of Mason St and the part of Shand Street up to the property entrance. The property does not benefit from the part of Shand Street beyond its boundary towards the closed end. Included in setting the Special Levy
- b) The works will provide potential constructed road access to all the frontage of the property so the property will also benefit from the length of road running across its frontage. Included in setting the Special Levy

Council will make and levy for the 2022-23 financial year a special levy upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs.

Each benefited parcel will share with each other benefited parcel the Council borrowing costs (including interest) and work costs. For Land in Sales Processes the special levy will be noted by Council as part of these sales procedures so that future purchasers will understand rates liability of appropriate land parcels.

Full Cost Breakdown is in Schedule 2

TO PAY FOR THIS LANDOWNERS WILL HAVE TWO OPTIONS AS FOLLOWS;

Option 1 – Land Owners Paying Over a 10 Year Period

Option 2 – early settlement of outstanding balances (penalty will apply for reducing council borrowings and a calculation will be undertaken at the point of request)

Details of the Annual Implementation Plan

It should be noted that over the period of 2014-2016 Council has invested in excess of \$120,000 of its own funds in road formation and civil works.

For the 2023-24 financial year, the annual implementation plan is as follows:

Council will:

- (a) recover from ratepayers the cost of undertaking the work (including borrowing costs)

SCHEDULE 1 PROPERTIES AND BREAKDOWN OF COSTS IN RELATION TO THE SPECIAL LEVY FOR THE SHAND, HUNTER & MASON STREET BENEFITED AREA ROADS AND DRAINAGE UPGRADES.

Total Estimated Cost

Annual Repayment Option

	Hunter	Mason	Shand	Total	Hunter	Mason	Shand	Total Annual	Total 10 yrs
86rp28376	3,051.78	-	-	3,051.78	-	-	-	-	-
87rp28376	6,014.23	-	-	6,014.23	803.50	-	-	803.50	8,035.02
88rp28376	8,976.69	-	-	8,976.69	-	-	-	-	-
89rp28376	11,939.15	-	-	11,939.15	1,595.07	-	-	1,595.07	15,950.70
90rp28376	14,871.83	-	-	14,871.83	1,986.88	-	-	1,986.88	19,868.77
91rp28376	15,922.50	-	-	15,922.50	2,127.25	-	-	2,127.25	21,272.46
92rp28376	12,833.54	-	-	12,833.54	1,714.56	-	-	1,714.56	17,145.60
93rp28376	9,617.19	-	-	9,617.19	1,284.86	-	-	1,284.86	12,848.57
94rp28376	6,480.46	1,850.19	-	8,330.65	865.79	247.19	-	1,112.97	11,129.74
95rp28376	-	3,700.37	-	3,700.37	-	494.37	-	494.37	4,943.70
96rp28376	-	5,468.83	-	5,468.83	-	730.64	-	730.64	7,306.35
97rp28376	-	7,222.42	-	7,222.42	-	964.92	-	964.92	9,649.15
98rp28376	-	9,882.53	6,439.95	16,322.48	-	1,320.31	860.38	2,180.68	21,806.83
99rp28376	-	9,882.53	9,651.85	19,534.38	-	1,320.31	1,289.49	2,609.79	26,097.93
100rp28376	-	9,882.53	12,863.76	22,746.29	-	1,320.31	1,718.60	3,038.90	30,389.04
101rp28376	-	9,882.53	15,898.12	25,780.65	-	1,320.31	2,123.99	3,444.29	34,442.95
170rp28376	-	9,882.53	25,787.60	35,670.13	-	1,320.31	3,445.22	4,765.53	47,655.29
169rp28376	-	9,882.53	12,710.72	22,593.25	-	1,320.31	1,698.15	3,018.46	30,184.58
163rp28376	-	9,882.53	6,355.36	16,237.89	-	1,320.31	849.08	2,169.38	21,693.82
164rp28376	-	9,882.53	-	9,882.53	-	1,320.31		1,320.31	13,203.06
165rp28376	-	9,882.53	-	9,882.53	-	1,320.31		1,320.31	13,203.06
166rp28376	-	9,882.53	-	9,882.53	-	1,320.31		1,320.31	13,203.06
167rp28376	-	9,882.53	-	9,882.53	-	1,320.31		1,320.31	13,203.06
168rp28376	-	9,882.53	-	9,882.53	-	1,320.31		1,320.31	13,203.06
	89,707.37	136,832.17	89,707.36	316,246.90	10,377.91	18,280.84	11,984.91	40,643.66	406,435.80
***The amounts may change due to any payments received before the actual costs were finalised.									

SCHEDULE 2 – LEVY PERIODS/YEARS FOR FUTURE CHARGES

Finance Year	Period Start	Period End	Charge Amount
2016-17	1/01/2017	30/06/2017	Half Yearly Charge
2017-18	1/07/2017	31/12/2017	Half Yearly Charge
2017-18	1/01/2018	30/06/2018	Half Yearly Charge
2018-19	1/07/2018	31/12/2018	Half Yearly Charge
2018-19	1/01/2019	30/06/2019	Half Yearly Charge
2019-20	1/07/2019	31/12/2019	Half Yearly Charge
2019-20	1/01/2020	30/06/2020	Half Yearly Charge
2020-21	1/07/2020	31/12/2020	Half Yearly Charge
2020-21	1/01/2021	30/06/2021	Half Yearly Charge
2021-22	1/07/2021	31/12/2021	Half Yearly Charge
2021-22	1/01/2022	30/06/2022	Half Yearly Charge
2022-23	1/07/2022	31/12/2022	Half Yearly Charge
2022-23	1/01/2023	30/06/2023	Half Yearly Charge
2023-24	1/07/2023	31/12/2023	Half Yearly Charge
2023-24	1/01/2024	30/06/2024	Half Yearly Charge
2024-25	1/07/2024	31/12/2024	Half Yearly Charge
2024-25	1/01/2025	30/06/2025	Half Yearly Charge
2025-26	1/07/2025	31/12/2025	Half Yearly Charge
2025-26	1/01/2026	30/06/2026	Half Yearly Charge
2026-27	1/07/2026	31/12/2026	Half Yearly Charge

These charges are above all other rates and charges applicable

SEPARATE RATES AND CHARGES

LOCAL DISASTER MANAGEMENT LEVY

A Separate Charge, Local Disaster Management Levy (LDML), will be raised on all assessments within the North Burnett Region to assist in Councils capability to meet its obligations in times of a disaster and contribute toward the ongoing operation of disaster preparedness facilities. Refer to Policy 261. Local Disaster Management Levy for further details.

Local Disaster Management Levy	Description	Charge
Local Disaster Management Levy	Charge applied on all assessments. No Discount to apply to this Levy	\$20

NATURAL RESOURCE MANAGEMENT LEVY

The Natural Resource Management Levy will be raised from all ratepayers on an assessment basis with the rate determined by Council on an annual basis.

The Levy will be used to offset the weed and animal pest control measures combined with other Natural Resource functions within the regions.

Natural Resource Management Levy	Description	Charge
Natural Resource Management Levy	The levy applies to all assessments within the North Burnett Regional Council.	\$64

LANDFILL MANAGEMENT LEVY

The Landfill Management Levy will be raised from all ratepayers on an assessment basis with the rate determined by Council on an annual basis.

The Levy will be used to offset the costs of Landfill Management, compliance and future close out provisions.

Landfill Management Levy	Description	Charge
Landfill Management Levy	The levy applies to all assessments within the North Burnett Regional Council.	\$244

REBATES AND CONCESSIONS

REMISSION FOR OCCUPANCY/OWNERSHIP BY PENSIONERS

The Council will provide administrative support to the State Government Pensioner Rate Subsidy Scheme which currently provides a subsidy as follows:-

- The State Pensioner Rate Subsidy Scheme (PRSS) provides a subsidy on some Council rates and charges to pensioners who are in receipt of a pension from the Commonwealth Government, and who comply with the guidelines established by the Queensland Department of Communities. The State Government subsidy is currently set at **twenty percent (20%) of the applicable rates and charges up to a maximum of \$200.00 per annum.**

DISCOUNT FOR PROMPT PAYMENT (SEC 130 (REG))

It is the policy of the Council that one (1) discount period will apply for each 6 month levy period. The discount period will commence on the date of notice and extend for a period of no less than 30 days.

In accordance with *Local Government Regulation 2012 Section 130*, the following Discount rates were adopted by the Council at its 2023-24 Budget Meeting:-

Rate/Charge	Discount Rate Applicable
General Rates (including Minimum General Rates);	5%
Water Charges (Excluding Water Consumption Charges)	5%
Water Consumption Charges	0%
Sewerage Charges	5%
Kerbside Garbage Bin Collection & Disposal Charge	0%
Land Fill Management Levy	5%
Natural Resource Management Levy	5%
Local Disaster Management Levy	0%
Special Charge – Road and Drainage Works Shand Street Subdivision Mt Perry	0%

Payments received by the Council or its appointed agents prior to close of business on the due date specified on the Rate Notice for each 6 month period will attract the percentage discount specified above.

Discount, on late payment of Rates and Charges, can only be allowed under Council's General Policy, *Rates – Discount for Late Payments*.

Discount disallowed on the levy for the first 6 month period is not eligible for allowance even if payment is made by the close of business on the specified due date of the levy for the second 6 month period.

No discount will be allowed if, after payment of current rates/charges, overdue rates remain on the land.

ISSUE DATES AND DUE DATES

Rates issue dates and due dates will be as follows:

Rate Period	Issue Date	Due Date
1 July 2023 to 31 December 2023	15 August 2023	15 September 2023
1 January 2024 to 30 June 2024	13 February 2024	15 March 2024

INTEREST ON OVERDUE RATES (SEC 133 (REG))

Pursuant to the provision of *Local Government Regulation 2012 Sec 133* and to promote prompt payment of rates and charges, Council will charge interest on all overdue rates and charges, including special rates, at the maximum rate provided for by Local Government Regulations.

For the financial year 1 July 2023 to 30 June 2024, any balances outstanding at the close of the discount period will incur interest at the rate of 11.64% per annum compounding daily, from that date.

PAYMENT OF OVERDUE RATE BY INSTALMENTS

To assist ratepayers in meeting their rate responsibilities, Council may accept applications for payment of overdue rates and utility charges by instalments from property owners who can demonstrate a genuine financial hardship. Each application will be assessed on its merits.

Interest will continue to be charged on overdue rates and utility charges which are subject to an instalment payment plan. The applicant must comply with the terms of the instalment plan agreed to, as default will result in Council requiring immediate full payment of future instalments.

PAYMENT IN ADVANCE

Council accepts payments in advance by lump sum or by instalments. Interest is not paid to ratepayers on any credit balances.

PRO RATA RATES AND CHARGES

In respect of any rates that are applicable in respect to part only of the year ending 30 June 2021, the amount payable in respect thereof shall be assessed and charged on a pro-rate basis, with the pro-rata rate or charge to be set out in a supplementary notice with discount where applicable.

CONCESSIONS FROM WATER CONSUMPTION CHARGES

Concessions for Partial Relief from Water Consumption Charges will only be allowed in accordance with Council's General Policy 211 – *Partial Relief from Water Charges*.

CONCESSIONS FROM GENERAL RATES (SEC 120 (REG))

Council will upon written application, consider the remission of whole or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*. Further details are included in Council's General Policy, *Rates – Not for Profit Organisations*.

CONCESSIONS FOR SUBDIVIDER (SEC 120 (REG))

That, where a subdivider is required to contribute to reticulated water and sewerage to a subdivision, the subdivider/developer be granted a concession of 100% of the water access charge and sewerage vacant land charges subject to the following conditions:-

1. The concession is for a maximum period of 3 years from the registration date of the plan;
2. The person who subdivided the parcel is the owner of the land;
3. The land is not developed land;
4. The ratepayer applies in writing for the concession; and

This provision is NOT retrospective beyond 2015-16 financial year.

If the land still satisfies the above conditions after the three year period noted above the subdivided/developer is entitled to an additional 2 years at the contiguous water & sewerage charge on the said land.

Transitional Provisions for Subdivider

Where a subdivider has a subdivided block that plan was registered beyond 3 years and is therefore not entitled to the above full concessions, however was required to contribute towards reticulated water and sewerage to a subdivision then a the contiguous water & sewerage charge will apply subject to the following conditions:-

- A. The person who subdivided the parcel is the owner of the land;
- B. The land is not developed land;
- C. The ratepayer applies in writing for the concession.

DECLARED DISASTER CIRCUMSTANCES

The Chief Executive Officer may at their discretion grant some relief to ratepayers significantly affected by a declared disaster who are financially stressed.

The relief will be in the form of an extension to the discount period. The Discount period will be extended for a period of no longer than two months from the original due date. The ratepayer will be required to enter into a payment arrangement during the extended discount period. There will be no overdue interest charges during this extended discount period for current period rates and charges, if however there were overdue rates and charges from previous period's interest charges will still apply to these.

COST RECOVERY FEES

Section 97 of the *Local Government Act, 2009* empowers the Council to fix, by local law or resolution, a 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;
- (e) the performance of a function, other than a function mentioned in paragraphs (1) to (d), imposed on the local government under *Building Act 1975* or the *Plumbing and Drainage Act 2002*.

Such regulatory fee must not be more than the cost of providing the service or taking the action for which the fee is charged. Information about the fee must be recorded in the Council's Register of Regulatory Fees. Fees have been determined as recovering the cost of wages necessary to take action plus appropriate oncosts and overhead charges plus any external charges.

COMMERCIAL CHARGES

Section 262(3)(c) of the *Local Government Act, 2009* provides the Council, as a legal entity, with powers to charge for services and facilities it supplies other than a service or facility for which a regulatory fee may be fixed. Such commercial charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of commercial charges may be delegated by the Council (recorded in the Delegations Register). Commercial Charges are subject to the Goods and Services Tax.

Such charges may be reviewed by the Council at any time and will be recorded with the Register of Regulatory Fees as a listing of Commercial Charges. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of commercial charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of "user pays" is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise.

LIMITATION OF INCREASES IN RATES OR CHARGES LEVIED

In accordance with section 172(2)(b) of the *Local Government Regulation 2012*, Council records that for the 2022-23 financial year, it has not made a resolution pursuant to section 116 of the *Local Government Regulation 2012*, limiting the increase in rates or charges.