

REVENUE STATEMENT 2023/2024

SCOPE

The whole of the Banana Shire.

LEGISLATION

Local Government Regulation 2012
Environmental Protection Regulation 2008
Land Valuation Act 2010

OBJECTIVE

The Revenue Statement provides an outline and explanation of the revenue raising measures adopted by Council, including:

- General rates and charges made and levied
- Rebates and concessions granted
- Whether there is any resolution limiting increases, and
- The criteria used to decide the amount of cost-recovery fees and business activity fees fixed by Council.

POLICY

Differential General Rates

Rationale

Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However, there is considerable diversity in the Shire in terms of land use, land values, access to and demands for services, facilities, and infrastructure.

Recognising this, Council is committed to spreading the general rates burden equitably among broad classes of ratepayers. This does not mean the general rate is levied on a 'user pays system'. Council accepts that the basis for levying general rates in Queensland is land valuations. Therefore, Council has designed the general rating system taking into account the following factors:

- The relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- The use of the land as it relates to actual and potential demand for Council services, facilities and infrastructure;
- Location of the land as it relates to actual and potential demand for Council services; facilities and infrastructure; and

- The impact of rateable valuations on the level of general rates to be paid.

Categories

Council adopts differential general rating in the Shire for the following reasons:

- Council is committed to spreading the general rates burden fairly to reflect the impact that rate payers have on service levels across the shire;
- The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers; and
- Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations.

Where appropriate, relative valuations are used to define land rating categories in order to reduce the variation in general rate charges between consecutive years and limit increases to a reasonable level across all land uses.

Therefore land use, location in the Shire and relative valuation are the criterion that defines and separates the categories for differential general rating purposes.

For the purposes of rating categories the term:

- 'Land uses' and 'Land use code' refers to the primary land use assigned by the Queensland Department of Resources for the applicable year of valuation; and
- 'Value' refers to the value of land assigned by the Queensland Department of Resources (pursuant to the *Land Valuation Act 2010*) for the applicable year of valuation.

Definitions

Where reference is made to particular townships, regard should be had to the differential rating maps adopted by Council at its 2023/2024 Budget meeting. These maps show the boundaries of each of the townships in the Region.

The term 'large commercial purposes' means land used for the purposes of a shopping centre with or without ancillary retail outlets attached.

The term 'heavy industry purposes' means land used for the production of ammonium nitrate.

The term 'SCU' means, a standard cattle unit as that phrase is used in the *Environment Protection Regulation 2019*.

Categories, Descriptions, Identifications, Differential General Rates and Minimum General Rate

Fifty-eight categories of land have been identified. For the 2023/2024 financial year the Categories, Descriptions, Identifications, Differential general rates (rate in the dollar or cents in the dollar) and minimum general rates will be levied on the differential general rate categories as follows:

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
1	Biloela Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Biloela.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	2.20276	834.74
2	Moura Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Moura.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	10.099110	834.74
3	Other Towns - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land located within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	3.82821	834.74
4	Taroom Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Taroom.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	3.373160	834.74
5	Rural Residential	Land used for rural residential purposes other than land in the former Taroom Shire.	Land with land use codes 1 to 10 (inclusive) and as identified by the Chief Executive Officer.	2.2305	834.74
6	Taroom Rural Residential	Land used for rural residential purposes within the area of the former Taroom Shire.	Land with land use codes 1 to 10 (inclusive) and as identified by the Chief Executive Officer.	1.153350	834.74
7	Biloela - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Biloela.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	3.734680	1,381.52
8	Moura - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Moura.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	12.84632	1,381.52

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Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
9	Other Towns - Multiple Dwelling	Land used for multiple dwelling purposes within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	10.101740	1,381.52
10	Taroom - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Taroom.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	4.620350	1,381.52
11	Barracks & Quarters - <251	Land used for the provision of long-term accommodation predominately for persons employed in or working in association with a particular industry in less than 251 accommodation rooms, suites and/or caravan sites.	Assessment numbers: <ul style="list-style-type: none"> 10287-00000-000 12358-00000-000 12374-40000-000 15909-10000-000 and as identified by the Chief Executive Officer	31.704710	28,435.20
12	Barracks & Quarters - >250	Land used for the provision of long-term accommodation predominately for persons employed in or working in association with a particular industry in more than 250 accommodation rooms, suites and/or caravan sites.	Assessment number: <ul style="list-style-type: none"> 12548-80000-000 and as identified by the Chief Executive Officer.	28.67592	78,858.78
13	Biloela Town - Other	Land located within the township of Biloela which is not otherwise categorised.	Land with land use codes 01, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	2.45821	861.34
14	Moura Town - Other	Land located within the township of Moura which is not otherwise categorised.	Land with land use codes 01, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99	7.408310	861.34

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5)) (inclusive) and as identified by the Chief Executive Officer.	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
15	Other Towns - Other	Land located within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan which is not otherwise categorised.	Land with land use codes 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	4.22707	861.34
16	Taroom Town - Other	Land located within the township of Taroom which is not otherwise categorised.	Land with land use codes 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	3.12515	861.34
17	Rural Commercial	Land used for commercial purposes not within a designated Town rating area.	As identified by the Chief Executive Officer.	2.45821	861.34
18	Large Commercial	Land used for large commercial purposes.	Assessment numbers: • 10457-10000-000 • 10567-00000-000 • 10615-50000-000 and as identified by the Chief Executive Officer.	6.1448	24,359.70
19	Industrial <= \$100,000	Land used for industrial purposes having a value of less than or equal to \$100,000 other than heavy industrial purposes.	Assessment numbers: • 13861-00000-000 • 14005-10000-000 and as identified by the Chief Executive Officer.	19.610620	3,030.00
20	Industrial > \$100,000	Land used for industrial purposes having a value of greater than \$100,000 other than heavy industrial purposes.	Assessment numbers: • 12177-90000-000 • 12177-91000-000 • 12177-92000-000 • 12177-93000-000 • 12177-94000-000 • 12177-95000-000 • 15161-00000-000	5.60304	7,669.96

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Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
			<ul style="list-style-type: none"> 15182-00000-000 15185-00000-000 16185-30000-000 and as identified by the Chief Executive Officer.		
21	Heavy Industrial	Land used for heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> 16103-30000-000 16103-40000-000 and as identified by the Chief Executive Officer.	73.73808	68,147.74
22	Other	Land used for: - (a) the purposes of transmitting communications; and (b) all other land not otherwise categorised.	Land with land use code 91 and as identified by the Chief Executive Officer.	8.504260	3,145.72
23	Grain bulk storage	Land used for the purpose of grain bulk storage.	Assessment numbers: <ul style="list-style-type: none"> 12190-00000-000 13435-00000-000 14896-00000-000 16440-00000-000 And as identified by the Chief Executive Officer.	12.01496	7,237.92
24	Water facility/storage	Land used for the purposes of water storage, dams, bores, or reservoirs.	Land with Land Use Code 95 and as identified by the Chief Executive Officer	5.081150	3,136.80
25	Rural 1 - \$0 to \$400,000	Land used for rural purposes having a value of not more than \$400,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.738290	834.74
26	Rural 2 - \$400,001 - \$1,100,000	Land used for rural purposes having a value of \$400,001 to \$1,100,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and	0.708760	2,872.80

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5)) as identified by the Chief Executive Officer.	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
27	Rural 3 - >\$1,100,000	Land used for rural purposes having a value of more than \$1,100,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.679230	8,286.00
28	Taroom Rural 1 - \$0-\$490,000	Land used for rural purposes within the area of the former Taroom Shire having a value of not more than \$490,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.510460	834.74
29	Taroom Rural 2 - \$490,001 - \$1,400,000	Land used for rural purposes within the area of the former Taroom Shire having a value of \$490,001 to \$1,400,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.408370	2,900.72
30	Taroom Rural 3 - >\$1,400,000	Land used for rural purposes within the area of the former Taroom Shire having a value of more than \$1,400,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.382840	6,974.42
31	Dawson Bauhinia Rural	Land used for rural purposes within the Dawson Bauhinia area.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.67	4,286.04

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32	Pump sites	Land used for the purposes of pumping water.	Assessment numbers: <ul style="list-style-type: none"> 14103-10000-000 15298-10000-000 15419-00000-000 16103-80000-000 16258-00000-000 16305-90000-000 16512-80000-000 16540-00000-000 21200-10000-000 and as identified by the Chief Executive Officer.	1.136010	93.90
33	Feedlots - <2,001 SCU	Land used for the purposes of a feedlot for cattle with a capacity of less than 2,001 SCU.	As identified by the Chief Executive Officer.	14.63253	916.50
34	Feedlots - 2,001 - 5,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 2,001 SCU to 5,000 SCU.	As identified by the Chief Executive Officer.	23.948230	3,947.94
35	Feedlots - 5,001 - 10,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 5,001 SCU to 10,000 SCU.	As identified by the Chief Executive Officer.	37.267080	7,836.99
36	Feedlots - 10,001 - 20,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 10,001 SCU to 20,000 SCU.	As identified by the Chief Executive Officer.	34.588310	18,344.24
37	Feedlots - >20,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity greater than 20,000 SCU.	As identified by the Chief Executive Officer.	32.466720	33,377.51
38	Extractive – Coal <500 workers	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal with less than 500 employees and/or	Assessment numbers: <ul style="list-style-type: none"> 16061-90000-000 16090-00000-000 16092-00000-000 16103-60000-000 	43.885740	80,800.14

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5) and as identified by the Chief Executive Officer.	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
		contractors as at 31 December 2022: or (b) used or intended to be used for coal mining or coal mining related activities with less than 500 employees and/or contractors as at 31 December 2022.			
39	Extractive – Coal 500 - 1,000 workers	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal with between 500 and 1,000 employees and/or contractors as at 31 December 2022: or (b) used or intended to be used for coal mining or coal mining related activities with between 500 and 1,000 employees and/or contractors as at 31 December 2022.	Assessment numbers: • 15029-60000-000 and as identified by the Chief Executive Officer.	48.065330	161,600.26
40	Extractive – Coal >1,000 workers	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal with greater than 1,000 employees and/or contractors as at 31 December 2022: or (b) used or intended to be used for coal mining or coal mining related activities with greater than 1,000 employees and/or contractors as at 31 December 2022.	Assessment number: • 16102-00000-000 • 16729-00000-000 and as identified by the Chief Executive Officer.	19.967730	242,400.39
41	Extractive - Other	Land used for mining and extractive industry activities other than: -	Land with land use code 40 and as identified by the Chief Executive Officer.	14.27009	16,134.98

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42	Extractive - Quarries	(a) coal mining and its associated activities; and (b) gas or oil extraction and its associated activities. Land used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning materials from the earth.	Assessment numbers: <ul style="list-style-type: none"> • 14030-50000-000 • 15898-10000-000 • 15948-21000-000 • 16276-00000-000 • 16287-10000-000 and as identified by the Chief Executive Officer.	14.654790	23,596.14
43	Petroleum – 0 to 1000 hectares	Land with an area of 1,000 hectares or less, which is: - (a) a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or <i>Petroleum and Gas (Production and Safety) Act 2004</i> for the extraction of gas; or (b) used, or intended to be used, for the extraction, processing, or transportation of gas; or used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing, or transportation of gas, such as water storage or pipelines.	Land with land use code 40 and as identified by the Chief Executive Officer.	254.52	18,249.08
44	Petroleum - >1000 hectares	Land with an area of 1,001 to 10,000 hectares, which is: - (a) a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or <i>Petroleum and Gas (Production and Safety)</i>	Land with land use code 40 and as identified by the Chief Executive Officer.	133.47865	63,364.88

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
		Act 2004 for the extraction of gas; or (b) used, or intended to be used, for the extraction, processing, or transportation of gas; or used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing, or transportation of gas, such as water storage or pipelines.			
45	Coal Fired Power Station	Land used, or intended to be used in whole or in part for: (a) the generation of electricity by coal fired power station; or (b) transmission of electricity from a coal fired power station; or any purpose ancillary to or associated with (a) or (b).	Assessment number: • 14348-00000-000 And as identified by the Chief Executive Officer.	82.6584	587,941.20
46	Battery Storage 1MW -19 MW capacity	Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing between 1MW to 19MW of power.	As identified by the Chief Executive Officer.	12.492200	6,232.00
47	Battery Storage 20MW -49MW capacity	Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing between 20MW to 49MW of power.	As identified by the Chief Executive Officer.	10.674	16,916.00
48	Battery Storage 50MW - 99MW capacity	Land used in whole or in part to store electricity by means of on	As identified by the Chief Executive Officer.	9.912200	28,935.00

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		(1) or a cluster of Battery Storage Power Stations that is capable of storing between 50MW to 99MW of power.			
49	Battery Storage 100MW - 199MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 100MW to 199MW of power.	As identified by the Chief Executive Officer.	8.3872	59,473.00
50	Battery Storage >200MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing greater than 200MW of power.	As identified by the Chief Executive Officer.	7.624400	100,647.00
51	Wind Farm 1MW – 49MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 1 MW to 49 MW.	As identified by the Chief Executive Officer.	10.674	34,312.00
52	Wind Farm 50MW – 99MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 50 MW to 99 MW.	As identified by the Chief Executive Officer.	9.9122	80,059.00
53	Wind Farm 100MW – 199MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 100 MW to 199 MW.	As identified by the Chief Executive Officer.	8.3872	148,682.00
54	Wind Farm - > 200 MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity exceeding 200 MW.	As identified by the Chief Executive Officer.	7.6244	251,616.00
55	Solar Farm 1MW – 49MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 1 MW to 49 MW.	As identified by the Chief Executive Officer.	10.674	34,312.00

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56	Solar Farm 50MW – 99MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 50 MW to 99 MW.	As identified by the Chief Executive Officer.	9.9122	80,059.00
57	Solar Farm 100MW – 199MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 100 MW to 199 MW.	As identified by the Chief Executive Officer.	8.3872	148,682.00
58	Solar Farm - > 200 MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity exceeding 200 MW.	As identified by the Chief Executive Officer.	7.6244	251,616.00

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Identification of Land

The Council delegates to the Chief Executive Officer, pursuant to section 81(4) and (5) of the *Local Government Regulation 2012*, the power of identifying the rating category to which each parcel of rateable land applies.

General Rates – Objections

Owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be lodged with the Chief Executive Officer, Banana Shire Council and the only basis shall be that at the date of issue of the Rate Notice, having regard for the description adopted by Council, the land should be in another category.

Giving notice of objection will not, in the meantime, affect the levy and payment of general rates. Where the category within which a property is classified changes as a result of the objection, an adjustment of general rates will be made.

General Rates – Limitation of Increase

Pursuant to Section 116 of the *Local Government Regulation 2012*, Council will limit the increase in the general rates for the 2023/2024 year in the following differential general rate categories:

Column 1 Category Number	Column 2 Category Name	Column 3 Percentage Increase (i.e., “the cap”)
1	Biloela Town – Residential	30%
2	Moura Town – Residential	30%
3	Other Towns - Residential	15%
4	Taroom Town – Residential	20%
5	Rural Residential	15%
9	Other Town - Multiple Dwelling	10%
13	Biloela Town –Other	20%
15	Other Towns –Other	20%
16	Taroom Town – Other	25%
27	Rural 3- >\$1,100,000	30%
31	Bauhinia Rural	15%

If the general rates for the last financial year were for a full year, the limitation of increase will be last year's general rate amount increased by the stated percentages above.

If the general rates for the last financial year were not for a full year, the limitation of increase will be the corresponding annual amount of last year's general rate increased by the stated percentages above.

Special Rates and Charges

Council will use its powers under Section 94 of the *Local Government Regulation 2012* to levy special charges for:

1. The provision of rural fire fighting services for the benefit for parts of the Shire which are not serviced by urban firefighting services.

Utility Charges

Waste Collection (Mobile Garbage Bin) Utility Charges

(Banana, Baralaba, Biloela, Callide Dam, Dululu, Goovigen, Jambin, Moura, Taroom, Thangool, Theodore, Wowan)

Council's Waste Collection (Mobile Garbage Bin) Utility Charges are set to recover the cost to Council of providing refuse collection services.

Accordingly the Waste Collection (Mobile Garbage Bin) charge shall be calculated as follows:

Residential service

- One (1) Waste Collection (Mobile Garbage Bin) charge per single unit dwelling located on the property assessment for one (1) weekly garbage collection and one (1) fortnightly cardboard recycling collection
- One (1) Waste Collection (Mobile Garbage Bin) charge per unit in a multiple unit dwelling located on the property assessment for one (1) weekly garbage collection and one (1) fortnightly cardboard recycling collection

Non-Residential service

- All other property assessments (excluding vacant property assessments) are charged a minimum of one (1) Waste Collection (Mobile Garbage Bin) charge, depending on the level of service provided

Non-rateable cleansing users are required to pay a Waste Collection (Mobile Garbage Bin) charge to help fund waste management costs.

At the discretion of Council the services can be either the number of mobile garbage bins (wheelie bins) serviced once per week or the number of bins times the number of times each week that the bin is serviced, and further, that the Waste Collection Service areas of Banana, Baralaba, Biloela, Callide Dam, Dululu, Goovigen, Jambin, Moura, Taroom, Thangool, Theodore and Wowan be the approved areas to be serviced by mobile garbage (wheelie bins).

In respect of improvements erected during the year, Waste Collection (Mobile Garbage Bin) charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation. For users, the charge will be for a weekly collection of one (1) wheelie bin.

Users as determined by Council may be levied excess refuse charges in accordance with their agreed requirements, and at quarterly intervals using the current refuse charge.

Environmental Levy

An additional utility charge will be made and levied equally on all rateable land within the Shire to assist in defraying the cost of Council's Shire Wide Waste Strategy (the strategy incorporates the operation of landfill sites and waste transfer facilities throughout the Shire, undertaking consequential environmental initiatives for the purpose of environmental protection, sustainability and conservation and investigating the introduction of a recycling program).

Sewerage Utility Charges

Council's Sewerage Charges are set to recover the cost to Council of operating the sewerage network.

Accordingly Sewerage Charges shall be calculated on each property assessment within the sewerage network areas as follows:

1. **FIRST CONNECTION / VACANT ALLOTMENT / ADDITIONAL PARCEL/S** - Each first sewerage connection charge for the first water closet (W.C.)/urinal connection is the whole charge.
2. **ADDITIONAL CONNECTIONS** - Each additional sewerage water closet (W.C.)/urinal connection shall pay 75% of the whole charge excluding additional water closets in single unit dwellings or units in a multiple unit dwelling.
3. **TRADE WASTE** - That Council's Trade Waste Charges be determined by resolution of the Council, and shall be determined separately in respect of each sewerage area. Such charges shall be based on the calculated additional costs to the sewerage system by the Trade Waste loading, divided by the calculated number of kilolitres discharged, and divided by the calculated number of kilograms of organic loading discharged.

In respect of improvements erected during the year, sewerage utility charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

Water Utility Charges

(Banana, Baralaba, Biloela, Callide Dam, Cracow, Goovigen, Moura, Taroom, Thangool, Theodore, Wowan)

Water charges are determined on a user pays basis and collected to fully recover the cost of provision of infrastructure and the cost of operating and maintaining the water supply system.

The water charges will be charged on a two-part tariff system comprising of a:

- **Water Access Charge** applies to each parcel of land whether connected or not, to which Council is prepared to make a supply of reticulated water available. The charge per parcel will be based on the use of the land.

If an approved building/structure straddles multiple parcels on a property record and the parcels cannot be on sold one water access charge shall apply: and a

- **Water Consumption Charge** for each kilolitre of water used (consumption charge) during the period from 1 July 2023 to 30 June 2024. Consumption of water that exceeds the quantity in Tier 1 will be subject to charges based on Tier 2. Water consumption charges shall be based on meter readings conducted twice during the year.

Water usage is determined based on meter readings as registered through the meter connected to the property. Where a meter reading is not able to be obtained, then an estimate based on past readings will be used.

In respect of improvements erected during the year, water access charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

Baralaba and Taroom Raw Water Schemes

Water charges are determined on a user pays basis and collected to fully recover the cost of the cost of operating and maintaining the raw water supply system.

The water consumption charges will be charged for each kilolitre of water used (consumption charge) during the period from 1 July 2023 to 30 June 2024.

Water usage is determined based on meter readings as registered through the meter connected to the property. Where a meter reading is not able to be obtained, then an estimate based on past readings will be used.

In respect of improvements erected during the year, water charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

Water (General)

Council resolves to apply Section 102 of the *Local Government Regulation 2012* to all water meter readings for all water schemes during the period from 1 July 2023 to 30 June 2024.

Due to water quality constraints and cost of additional treatment, Wowan is a non-potable water supply.

Water at Cracow is not treated by Council and quality cannot be guaranteed and this scheme is non-potable accordingly.

Interest on Overdue Rates and Charges

Council will, in accordance with the provisions of Section 133 of the *Local Government Regulation 2012*, charge compound interest on daily rests at the rate of eleven point six four percent (11.64%) per annum to all overdue rates and charges from the first day that such rate or charge becomes overdue.

Rates and charges become overdue on the day after the due date for payment of the rates and charges stated on the rates notice.

Discount for Prompt Payment of Rates and Charges

Under Section 130 of the *Local Government Regulation 2012*, the Differential General Rates / Separate charge – Environmental Levy / Waste Collection Utility charges / Sewerage Utility charges / Water Utility charges made and levied (except Banana, Baralaba, Biloela, Callide Dam, Cracow, Goovigen, Moura, Taroom, Thangool, Theodore, and Wowan water consumption charges, Baralaba and Taroom raw water consumption charges, Rural Fire Levy and State Government Emergency Management Levy) shall be subject to a discount of 10% if paid by the due date on the rate notice as resolved by Council provided that:

- (a) All of the aforementioned rates and charges are paid by the due date on the rate notice as resolved by Council;
- (b) All other rates and charges appearing on the rate notice (that are not subject to a discount) are paid by the due date (including charges for an amount paid for work that was performed by the local government under a remedial notice issued as per *Local Government Regulation 2012* s130 (5) (d) (ii)); and
- (c) All other overdue rates and charges relating to the rateable assessment are paid by the due date on the rate notice.

Payments made in person

Cash, Cheque, Money Order, Visa Card, Master Card, Bank Card and EFTPOS (no cash out) payments are to be receipted at one of Council's Customer Service Centres by the close of business on or before the due date as printed on the rate notice.

Payments made by mail

Cheques, Bank Cheques or Money Orders must be received and receipted at one of Council's Customer Service Centres by the close of business on or before the due date as printed on the rate notice. It is strongly suggested that payment is not left until the last few days as Council does not accept responsibility for unforeseen delays.

Payments received electronically

Electronic transfers via BPAY, BPOINT, Post BillPay, or any other electronic transfer are to be received into Council's account on or before the due date as printed on the rate notices. Electronic payments processed by a financial institution or bill payment service after the nominated payment cut off time on the due date will not be eligible to receive discount.

If in the opinion of the Chief Executive Officer or other delegated officer, the officer is satisfied that a genuine mistake has occurred in that the amount of any rates payment received is less than the total amount owing, then the discount shall be allowed provided that the short paid amount is remitted to the Council within seven (7) days of receipt of the notice from Council advising of such error.

Payments made after the due date

Discount will be allowed if the full payment of the overdue rates and charges is made within a period specified by Council AND the applicant provides proof satisfactory to Council of any of the following:

- Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the due date for payment; or
- the death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (Spouse/Children/Parents) at or around the due date for payment; or
- the loss of records resulting from factors beyond the ratepayer's control (Fire/Flood etc.); or
- prepayments did not clear net rates and charges resulting in \$50 or less remaining unpaid; or
- as a result of a change of ownership, where Council received notification between the generation of the rates notice and the due date for payment.

AND Council is satisfied that the event was the cause of the ratepayer's failure to make full payment by the due date.

Late payments due to delivery difficulties

Discount will be allowed due to delivery difficulties only:

- following the non-receipt of the rates notice by the ratepayer, or
- the non-receipt or late receipt of the rates payment by Council.

Where the reason for either, the non-receipt of the notice or non-receipt or late payment, is separately substantiated as detailed below and discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years.

To substantiate the claim for discount due to non-receipt of the rates notice or non-receipt or late receipt of the rates payment by Council the following is required:

- a written statement from the ratepayer detailing non-receipt of the rates notice; or
- other evidence that payment of the rates was made by the ratepayer before or on the due date, but did not reach Council due to circumstances beyond the control of the ratepayer; or
- other evidence that an administrative error occurred at the Department of Resources which resulted in the rates notice being incorrectly addressed by Council.

Discount may also be allowed, if substantiated by evidence, the return of the rate notice to Council although correctly addressed occurred through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control.

Discount will **NOT** be allowed if the circumstances above are:

- as a result of the failure of the ratepayer to ensure that Council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- as a result of the failure of the ratepayer to ensure that Council was given correct notification of the email address for service of the notices prior to the issue of the rate notices.

Administrative errors

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

Payment errors

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

- **WHERE THE AMOUNT OF THE ERROR IS \$50 OR LESS** - Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.
- **WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50** - If an error is identified the Ratepayer will be given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, so advised, full discount will be allowed at that time.

Rates Concessions

Council will grant rate concessions under the *Local Government Regulation 2012* Sections 120,121 and 122 as follows:

Subdivider Rate Concession (Regulation, section 120(1)(h))

That, where a contribution to the cost of providing water and sewerage services on subdivided land has been made, a rebate be granted to the subdivider/developer of 100% of the water and sewerage vacant land charges subject to the following conditions:

- The concession is for a period of twelve (12) months from the registration date of the plan;
- The person who subdivided the parcel is the owner of the land;
- The land is not developed land;
- The ratepayer applies in writing for the concession; and
- All applications are submitted to a meeting of Council for ratification.

Non-Profit Community, Recreational and Sporting Groups Rate Concession
(Regulation, section 120(1)(b))

To assist non-profit community, sporting and recreation organisations, a rebate be granted for the 2023/2024 financial year for the classes of ratepayers listed in the attached schedule, subject to the general conditions and additional conditions, where applicable, below:

A. General Conditions

1. The land must be used for the purpose for which the concession applies.
2. Organisations that manage fully licenced premises and/or gambling machines are not eligible for rates and charges concessions.
3. The organisation must be the owner or lessee and the occupier of the land.

B. Additional Conditions (where applicable)

Sporting and Recreation organisations must provide a substantial community benefit as assessed by meeting at least two (2) of the following:

1. The facility is regularly used for junior development.
2. The facility is regularly used by members of the public other than members of the organisation at no charge.
3. The facility is regularly used by members of the public other than members of the organisation and where the organisation must provide 'pay as you play' type activities as it is not possible for free or unrestricted access due to the type of facility.
4. The facility is regularly used by members of the public other than members of the organisation, unrestricted or unsupervised access is not possible due to the type of facility and the organisation facilitates other methods of encouraging community access through open days, come and try, or similar events.

Retirement Homes / Units Rate Concession (Regulation, section 120(1)(a))

A rebate is to be granted to Retirement Homes/Units throughout the Shire by Council in accordance with the rates concession schedule in respect of rates levied on namely:

Biloela	Wahroonga Retirement Village & Rainbow Lodge (QHC), QCWA & RSL Units
Baralaba	Baralaba Community Aged Care Units
Moura	Moura Retirement Village
Taroom	Leichhardt Villa
Theodore	Theodore Council of the Ageing Units
Wowan	Dundee Retirement Units
Thangool	QCWA Units

The concession for each of the above-mentioned Retirement Homes/Units is listed in the separate resolution of Council and rates concession schedule.

Pensioner Rate Concession (Regulation, section 120(1)(a))

State Pensioner Subsidy

In accordance with the provisions of the Queensland State Government Rate Subsidy guidelines as existing at the time of rating, a State Pensioner Subsidy of 20% to a maximum of \$200.00 per annum will be allowed on all current rates and charges as levied. A 20% remission will also be allowed on the State Fire Levy charges for residential properties.

Council Pensioner Remission

In accordance with the provisions of Council's Pensioner Rate Remission Policy and the Queensland State Government Rate Subsidy guidelines as existing at the time of rating, a Council Pensioner Remission of 20% to a maximum of \$310.00 per annum will be allowed on all current rates and charges as levied.

The Chief Executive Officer is delegated the authority to assess late pensioner applications.

Rates and Charges – Levy and Payment

All rates and utility charges referred to in this policy shall be levied on a half-yearly basis. Such rates and utility charges shall be payable by the due date on the original notice of the levy.

Under Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:

- For the half year 1 July 2023 to 31 December 2023 – on 14 August 2023; and
- For the half year 1 January 2024 to 30 June 2024 – on 12 February 2024

Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 35 days of the date of the issue of the rate notice.

Rate Recovery

When Council has incurred legal costs in taking court action under Chapter 4 Part 12 of the *Local Government Regulation 2012*, then these costs must be paid first in the payment of rates.

Code of Competitive Conduct – Council Business Activities

Where an activity has been nominated as compliant with the Code of Competitive Conduct, the principles of full cost pricing have been applied. These activities include:

- Roads
- Water
- Sewerage
- Plant Operations

Cost Recovery Fees

Under Section 97 of the *Local Government Act 2009* Council may fix a cost-recovery fee for any of the following:-

- (a) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act (an *application fee*); or
- (b) recording a change of ownership of land; or
- (c) giving information kept under a Local Government Act; or
- (d) seizing property or animals under a Local Government Act; or
- (e) the performance of another responsibility imposed on the local government under the Building Act or the Plumbing and Drainage Act.

The criteria used to decide the amount of the cost-recovery fee is that the fee must not be more than the cost to the Council of taking the action for which the fee is charged.

Cost-recovery fees are listed in Council's Fees and Charges and are available for perusal on Council's website.

Business Activity Fees (Commercial Charges)

Council has the power to conduct business activities and make commercial charges for services and facilities it provides on this basis. Business activity fees (more commonly referred to as "commercial charges") are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service.

Commercial charges are a class of charge which are purely commercial in application. Commercial charges are subject to the Commonwealth's Goods and Services Tax.

Commercial charges include but are not confined to the following: rents, plant hire, private works and hire of facilities. Full details of Council's commercial charges are included in Council's Fees and Charges Register 2023/2024 and are available for perusal on Council's website.

CERTIFICATION


 CHIEF EXECUTIVE OFFICER
 BANANA SHIRE COUNCIL

3/7/23
 DATE