

1. Policy Statement

This Policy sets out the revenue measures adopted by Council in preparation for its budget for the 2022-2023 Financial Year.

2. Scope

This Policy applies to all general rating, separate charges, special charges, utility charges, and cost recovery fees, issued by Council.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO) is delegated authority to approve or refuse an application relating to revenue measure outside of the Policy in exceptional circumstances.

The Director Corporate and Community Services (DCCS), assisted by the Finance Manager (FM), is responsible for the implementation, maintenance and compliance of this Policy.

4. Definitions

Fees are defined in the *Local Government Act 2009* as a cost recovery mechanism for applications, transaction services, animal management, or other service imposed on the Council under legislation or regulation.

Rates and Charges are defined in the *Local Government Act 2009* as levies that a local government imposes:

- On land; and
- For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

5. Policy

5.1 General Rating

Council is required to raise revenue that it considers appropriate to maintain assets and provide services to the community, including the costs of governance and administration of the Council.

Pursuant to Chapter 4, Sections 80 and 81 of the Local Government Regulation 2012, Council will adopt a differential general rating scheme.

Differential rating provides equity through recognising:

- Significant variation in valuations and level of rating in the same classes of land resulting from the revaluation of the local government area;
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate;
- The use of land in so far as it relates to the extent of utilisation of Council's services; and
- Relative valuations between different types of land.

In relation to table below, please note the following:

- The categories into which rateable land is categorised is detailed in the Rating Category column;
- The descriptions of those categories is detailed in the Rating Category column;

- The method by which land is to be identified and included in its appropriate category is detailed in the Identification column;
- The differential general rate in the dollar for each category is detailed in the Rate in the \$ column;
- The minimum general rate for each category is detailed in the Minimum General Rate column; and
- The limitations on increases for each category is detailed in the Limitation column.

| RATING CATEGORY (Section 81) | RATING CATEGORY DESCRIPTION (Section 81) | IDENTIFICATION (Sections 81(4) and 81(5)) | RATE IN THE \$ (Section 80) | MINIMUM GENERAL RATE (\$) (Section 77) | LIMITATION (CAP) (Section 116) |
|----------------------------------|---|---|--------------------------------------|--|---|
| 1. Residential A | Land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation between \$0 and \$19,999 | Land having the land use codes of 01, 02, 04, 05, 06, 08, 09 or 72. | 0.016493 | 1068.58 | 10% |
| 2. Residential B | Land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation between \$20,000 and \$76,999. | Land having the land use codes of 01, 02, 04, 05, 06, 08, 09 or 72. | 0.016493 | 1068.58 | No Limit |
| 3. Residential C | Land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation greater than \$77,000. | Land having the land use codes of 01, 02, 04, 05, 06, 08, 09 or 72. | 0.013218 | 1,269.98 | No Limit |
| 4. Multi Unit Residential – A | Land used, or capable of being used, for the purpose of multiple residential units (2 or 3 flats). | Land having the land use code of 03. | 0.018283 | 1,755.13 | No Limit |
| 5. Multi Unit Residential – B | Land used, or capable of being used, for the purpose of multiple residential units (4 or 5 flats). | Land having the land use code of 03. | 0.018283 | 1,755.13 | No Limit |
| 6. Multi Unit Residential – C | Land used, or capable of being used, for the purpose of multiple residential units (6 or more flats). | Land having the land use code of 03. | 0.018283 | 1,755.13 | No Limit |
| 7. Community Purposes | Land used for community purposes, including as a sports club or facility, cemetery, library, educational facility, religious institution, showground, racecourse, airfield, park, garden or for Commonwealth, State or local government purposes. | Land having the land use codes of 48, 50, 59, 96, 97 or 99. | 0.012385 | 1420.02 | No Limit |

| RATING CATEGORY (Section 81) | RATING CATEGORY DESCRIPTION (Section 81) | IDENTIFICATION (Sections 81(4) and 81(5)) | RATE IN THE \$ (Section 80) | MINIMUM GENERAL RATE (\$) (Section 77) | LIMITATION (CAP) (Section 116) |
|---------------------------------|--|---|--------------------------------------|--|---|
| 8. Commercial A | Land used for commercial purposes, which has a rating valuation of less than \$1,250,000 other than land included in category 10. | Land having the land use codes of 01, 04, 07, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 30, 41, 42, 43, 44, 45, 46, 47, 49, 91 or 92. | 0.019557 | 1,392.95 | No Limit |
| 9. Commercial B | Land used for commercial purposes, which has a rating valuation greater than or equal to \$1,250,000 other than land included in category 10. | Land having the land use codes of 01, 04, 07, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 30, 41, 42, 43, 44, 45, 46, 47, 49, 91 or 92. | 0.019557 | 1,392.95 | No Limit |
| 10. Drive-In Shopping Centre | Land used for the purposes of a shopping centre with a gross floor area greater than 3,500 sq. metres. | Land having the land use code of 16. | 0.023770 | 16,328.68 | No Limit |
| 11. Industrial | Land used for industrial purposes other than land included in category 12, 14 and 15. | Land having the land use codes of 01, 04, 28, 29, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40. | 0.019515 | 1,447.40 | No Limit |
| 12. Quarries | Land used for the purpose of extractive industries or quarrying licensed for more than 5,000 tonnes of material other than land included in category 11. | Land having the land use code of 40. | 0.035345 | 6,988.33 | No Limit |
| 13. Island Land | Land located on Pelorus Island or Orpheus Island. | | 0.022296 | 1,420.02 | No Limit |
| 14. Harbour Industries | Land used for the purpose of harbour industries including a bulk sugar terminal with a land area greater than 5 hectares. | Land having the land use code of 39. | 0.055883 | 54,872.13 | No Limit |
| 15. Sugar Mills | Land used for the purposes of sugar milling operations. | Land having the land use code of 35. | 0.112701 | 109,738.77 | No Limit |
| 18. Sugar Cane and Forestry | Land used for the purposes of growing sugar cane, or for forestry or logging. | Land having the land use code of 75 or 88. | 0.033507 | 1,417.49 | 10% |
| 19. Other Rural Land | Land used for rural purposes, other than land | Land having the land use codes of 60, 61, 64, 65, | 0.011200 | 1,486.68 | No Limit |

| RATING CATEGORY (Section 81) | RATING CATEGORY DESCRIPTION (Section 81) | IDENTIFICATION (Sections 81(4) and 81(5)) | RATE IN THE \$ (Section 80) | MINIMUM GENERAL RATE (\$) (Section 77) | LIMITATION (CAP) (Section 116) |
|---------------------------------|--|---|--------------------------------------|--|---|
| | included in category 16, 17, or 18. | 66, 67, 68, 69, 70, 71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 89, 90, 93, 94, 95. | | | |
| 20. Other Land | Land not included in any of the above categories | | 0.011200 | 1,486.68 | No Limit |

For avoidance of doubt:

- Council delegates to the Chief Executive Officer the power (contained in section 81 (4) and (5) of the Local Government Regulation 2012) of identifying the rating category to which each parcel of rateable land belongs. In carrying out this task, the Chief Executive Officer may have regard to the guidance provided by the Column 3 of the table above; and
- The reference to “land use codes” in Column 3 of the table above is a reference to the land use codes produced from time to time, by the Department of Natural Resources and Mines.

5.2 Limitation on Increases in Rates and Charges

As identified in Column 6 of the table above, Council has decided to apply capping to all Sugar Cane or Forestry lands categorised as land used for the purposes of growing sugar cane or for forestry or logging which ensures that lands categorised as Sugar Cane and Forestry as at 1 July 2022 will not exceed the amount of general rates levied for the property for the previous year plus a percentage increase resolved by Council.

Council has also decided to apply capping to all Residential A lands categorised as land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation between \$0 and \$19,999 which ensures that lands categorised as Residential A as at 1 July 2022 will not exceed the amount of general rates levied for the property for the previous year plus a percentage increase resolved by Council.

This is subject to a minimum rate for each category and the provisions set out below.

Provisions for Capping of General Rates

- Capping will apply to any land categorised as Sugar Cane and Forestry (Category 18), being land used for the purposes of growing sugar cane or for forestry, and land categorised as Residential A (Category 1), being land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation between \$0 and \$19,999. The concession is not available retrospectively and will only apply from the beginning of a financial year;
- Land which is sold during 2021-2022 is not eligible for capping in 2022-2023. Capping may then be re-applied during 2023-2024; and
- Capping does not apply in the year, or the following financial year, where the land use is changed from an ‘uncapped’ category to a ‘capped’ category.

5.3 Separate Charges

Waste Management Levy

Council considers that the costs associated with the delivery of Waste Management Services should, in part, be funded by all ratepayers in the local government area through a separate waste management charge.

The amount of the charge will be calculated on the basis of the estimated cost to Council to manage and operate refuse tips including remediation costs, refuse transfer stations, green waste processing and the attendant environmental considerations implemented to meet environmental licensing and control standards.

When determining the pricing level for the Waste Management Levy consideration is given to a full cost pricing model to recover the cost of the service including overheads and an appropriate return. The terms of the resolution are as follows:

- that in accordance with section 103 of the Local Government Regulation 2012, a separate charge, to be known as a Waste Management Levy, of \$159.50 gross per annum be levied equally on all rateable land.
- it is considered to be more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to providing a waste management service that meets a high standard of environmental duty and care and best practice now required. The Council also considers that the benefit is shared by all rateable properties, regardless of their value.

5.4 Special Charges

Construction of Brown Lane – Special Rate

In accordance with Section 94 of the Local Government Regulation 2012 Council will levy a \$2,000 special rate per annum to three benefited landowners over 20 financial years to repay capital costs for the construction of a new service road.

Council has by resolution on 28 June 2019 adopted an overall plan for the recovery of the capital costs of the Brown Lane project from the benefited landowners.

In Council's opinion each parcel of rateable land described as Lot 11 SP288756 (property number 100678), Lot 1110 SP272679 (property number 102726), and Lot 12 I22433 (property number 104735) will specially benefit from the construction of the service road.

This Special Charge will cease 2036-2037.

Crystal Creek Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Crystal Creek Rural Fire Brigade Area Map 2021/4 will specially benefit to the same extent from the purchase and maintenance of equipment by the Crystal Creek Rural Fire Brigade.

The Brigade has advised Council that the total cost of implementing the Plan for 2022-2023 budget is \$2,000 for operational costs and a council contribution is not required for the 2022-23 year. The Brigade has requested Council to levy each parcel of rateable land an amount of \$0 per annum. This charge will raise \$0 per annum to be contributed to the Crystal Creek Rural Fire Brigade.

Bambaroo Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Bambaroo Rural Fire Brigade Area Map 2021/3 will specially benefit to the same extent from the purchase and maintenance of equipment by the Bambaroo Rural Fire Brigade.

The Brigade has advised Council that the cost of implementing the Plan for 2022-2023 budget is approximately \$6,560 for operational costs and with the plan that unused funds be set aside towards future building and maintenance repairs. The Brigade has requested Council to levy each

parcel of rateable land an amount of \$30 per annum. This charge will raise \$3,600 per annum to be contributed to the Bambaroo Rural Fire Brigade.

Seymour Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Seymour Rural Fire Brigade Area Map 2021/2 will specially benefit to the same extent from the purchase and maintenance of equipment by the Seymour Rural Fire Brigade.

The Brigade has advised Council that the cost of implementing the Plan for 2022-2023 budget is approximately \$3,325 for operational costs and with the plan that unused funds will be set aside towards the longer term plan to build a new Fire Station. The Brigade has requested Council to levy each parcel of rateable land an amount of \$40 per annum. This charge will raise \$6,200 per annum to be contributed to the Seymour Rural Fire Brigade.

Stone River Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Stone River Rural Fire Brigade Area Map 2021/1 will specially benefit to the same extent from the purchase and maintenance of equipment by the Stone River Rural Fire Brigade.

The Brigade has advised Council that the cost of implementing the Plan for 2022-2023 budget is approximately \$1,275 for operational costs. Unused funds will be set aside towards future building and maintenance repairs as well as a longer term plan to build a concrete driveway & shed loft. The Brigade has requested Council to levy each parcel of rateable land an amount of \$30 per annum. This charge will raise \$5,160 per annum to be contributed to the Stone River Rural Fire Brigade.

Toobanna Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Toobanna Rural Fire Brigade Area Map 2021/5 will specially benefit to the same extent from the purchase and maintenance of equipment by the Toobanna Rural Fire Brigade.

The Brigade has advised Council that the cost of implementing the Plan for 2022-2023 budget is approximately \$2,810 for operational costs and with the plan that unused funds be set aside for future building and maintenance repairs. The Brigade has requested Council to levy each parcel of rateable land an amount of \$20 per annum. This charge will raise \$6,600 per annum to be contributed to the Toobanna Rural Fire Brigade.

5.5 Utility Charges

Water Charge

Council aims to:

- Encourage water conservation;
- Provide ability for consumers to control costs of service;
- Reduce the need for restrictions;
- Provide an equitable system of pricing;
- Reduce the cost of supplying water;
- Defer future costs of supplying water; and
- Assess charges on a user pays basis.

In order to achieve these objectives Council will, pursuant to Section 99(2) of the Local Government Regulation 2012 make and levy a two-part water charge. The charge for water service is based on full cost pricing model to recover the cost of the service including overheads and an appropriate return.



The charge consists of two components: a consumption charge based upon the ratepayer's usage of water on a per kilolitre basis, and a base charge which varies depending on the use of the particular land.

Consumption Readings and Charge

Water meters are read twice per year in October/November/December (half year reading) and May/June (end of year reading).

Consumption Charges for Water Consumed in the 2022-2023 Financial Year:

A Consumption Charge of \$1.00 per kilolitre shall apply on the metered water consumption for all properties in the supply area. For any rate assessment with more than one (1) meter, consumption charges shall be calculated individually on the basis of water consumption of each meter with a minimum charge of \$5.00 applying to each meter on the rateable property.

The charge for consumption shall be payable in addition to the water base charge.

Council reserves the right to negotiate the consumption charge for a major consumer who uses in excess of 500,000 kilolitres per annum.

Base Charge

A Base Charge Component of \$407.00 gross per annum shall be levied as follows:

| <i>Situation</i> | <i>Applicable Base charge</i> |
|--|--|
| Each Separate Parcel of Land without a water connection in the Supply Area | One Base Charge for each separate parcel of land |

Each water meter connection according to the following sizes:

| | | |
|--------------|---|--------------------|
| 20 mm Meter | = | One Base Charge |
| 25 mm Meter | = | 1.5 x Base Charge |
| 32 mm Meter | = | 2.5 x Base Charge |
| 40 mm Meter | = | 4.0 x Base Charge |
| 50 mm Meter | = | 6.5 x Base Charge |
| 80 mm Meter | = | 17.0 x Base Charge |
| 100 mm Meter | = | 26.0 x Base Charge |
| 150 mm Meter | = | 59.0 x Base Charge |

Multiple residential uses within one parcel of land for which there are not separately metered connections:

| | | |
|-------------------------------|---|-------------------------|
| Each separate residential use | = | One Base Charge per use |
|-------------------------------|---|-------------------------|

The same charging structure shall be levied and be payable whether any structure or building is actually in occupation or not.

Base Charge for land being used for specific purposes

The following specific base charges will be levied where land is used for the following purposes:

(a) Recreation/Sporting/Charitable Consumer

Public sportsgrounds, Golf Club and Bowling Clubs, Band Centre, QCWA, St Vincent De Paul, Salvation Army, Scouts, Girl Guides, Ingham Potters, Blue Haven Aged Persons Complex, Ozcare Canossa Aged Persons Complex, Apex, Lower Herbert Lions Pensioner Units or like uses approved by Council are to be charged the equivalent of one 20 mm connection base charge irrespective of the meter size and number of connections to the premises, except where Council deems that the organisation obtains substantial income from Licensed Premises on those grounds or premises.

(b) Schools

Schools to be charged on the basis of the number of connections to the school, but for meters sized above 25 mm the charge shall be equivalent to a 25 mm connection base charge.



(c) *Domestic Properties*

Properties used for domestic purposes which due to special circumstances require the installation of a larger than normal water meter (e.g. 25mm service required due to distance of property from main) are to be charged the equivalent of a 20 mm connection base charge.

Where more than one domestic property is serviced by one meter, the base charge shall be the residential 20mm base charge multiplied by the number of domestic properties serviced (regardless of the meter size actually used which may be larger than 20mm in size due to the provision of more than one service).

(d) *Fire Fighting Services*

Premises that are required by law to install larger services for Fire Fighting purposes will be charged on the calculated service size required to operate those premises. (For example, premises may be required to install a 150 mm Fire Main and have a 50 mm domestic take off, will only be charged on the basis of a 50 mm connection.)

(e) *Cane Farms*

Land, whether occupied or unoccupied, which is used for sugar cane growing as a cane farm shall be assessed as one separate parcel of land for the purposes of calculating the Base Charge Component where the separate parcels of land contained within the farm are on one rate assessment. Provided further that each separate connection to the said land or additional residence shall be charged a Separate Base Charge component.

(f) *Separate Parcels of land with no access*

Rateable assessment that include separate parcels of land for which there is no legal access to the additional parcel of land will be rated on the basis of one single parcel of land. This does not affect the assessment of rates and charges based on connections or residential uses on the land.

Special Agreements or Arrangements

Nothing contained herein shall prejudice the right or power of the Council to make a separate and different charge for a specified reason or purpose under any special agreement and on such reasonable terms and conditions as may be arranged between the Council and the customer and as specified in the agreement.

Council has entered into the following special agreements:

L7 RP804431 Parish of Cordelia

1 parcel of land

- Council negotiations to acquire a Grazing Land Drainage Easement within this land resulted in no water charges to this land.

Valuation 363/0 Farm

9 parcels of land

- Property No 107354
- Council negotiations to acquire a Lease over the Mona Road Boat ramp resulted in a 50mm water connection being installed with no base charge being charged. Charges would have been based on 20mm due to larger service required for distance to supply (consumption is charged).

Accounts

(a) *Meter Reading and Billing Frequency*

Each Half Yearly Rate Notice shall include the Base Charge Component.

The Council at its option shall render accounts for the supply of water to a consumer six monthly or at such other intervals as appropriate as circumstances warrant. A meter reading program shall be maintained throughout the water area with readings occurring in as consistent a cycle as possible to facilitate the issue of water consumption accounts on at least a six monthly basis to all consumers.

In relation to the reading of water meters, Council will apply Section 102 of the *Local Government Regulation 2012*, the terms of the resolution for which are as follows:

That in accordance with section 102 of the Local Government Regulation 2012, a water meter is taken to be read during the period that starts two weeks before, and ends two weeks after, the day on which the meter is actually read.

(b) *Minimum Account Billing*

Where the consumption of water recorded for each meter at any premises in any meter reading period is of such amount that when calculated at the consumption charge equates to less than \$5 the minimum charge for that water meter shall be \$5.

(c) *Meter Unable to be Read or Registering Inaccurately etc*

Where the meter to any property ceases to register, or registers inaccurately or through damage an accurate reading is unable to be obtained, then Council may estimate the charge for the water supplied to such premises during the period the meter was not in working order by "averaging" of the quantity of water consumed during a corresponding period for the previous year, or upon the consumption over an appropriate period registered by the meter after being adjusted as the Chief Executive Officer deems fit.

Council further adopts the principle of "averaging" where access is denied to the meter by reasons beyond Councils control. For the purposes of benchmarking, an average domestic quantity of water consumed shall be fixed unless otherwise altered at one (1) kilolitre per day.

(d) *Water Usage through leaks or damaged infrastructure*

Where water is consumed and/or registered through a water meter, and all or part of that water consumption/reading is a consequence of leakage, wastage or other usage through defective water installations, pipework or apparatus which is private ownership, and through negligence or otherwise the consumption or wastage has registered, the property owner can apply to Council for water leak relief on the prescribed application form submitted with an account or letter from a registered Plumber, providing details of the water leak that was repaired.

The Water Leak Relief concession offered by Council is detailed in Council's Policy, "Water Leak Relief Policy".

Separate Meter Installations

To establish and maintain a more identifiable and practical service to separate consumers, and to facilitate current and future water supply management, all new Class 1a and 2 buildings will be required to provide a separate water connection to each tenement unit.

Sewerage Charge

The sewerage charge is levied on a tenement basis and is priced to recover the costs of constructing, operating, maintaining and managing the sewered areas of the Shire. The charge for sewerage service is based on full cost pricing model to recover the cost of the service including overheads and an appropriate return.

The sewerage charge, tenement basis of charging and the various principles and classification of uses adopted for the Ingham Sewerage Scheme shall also apply to the several properties connected to the Lucinda Sewerage Treatment Plant. The list of land uses and the applicable number of tenements is detailed below.

Charges shall be due and payable whether the land, structure or building is connected to a sewer or not, but in respect of which the Council is prepared to accept sewage.

The amount of the charge referred to in the preceding paragraph shall be \$812.45 per tenement, per annum if the particular premises are provided with sewerage or the Council is agreeable to accept sewage from such premises.



The same charge shall be levied and be payable whether the structure or building is actually in occupation or not.

Where any land, structure or building is in the separate occupation of several persons each part so separately occupied shall be assessed the same charges as each part would have been liable to be assessed had each such part been a separate parcel of land or a separate building or structure.

Where the use of any structure within the sewered area does not, in the opinion of Council, properly accord with a use listed in Schedule 1 below, Council shall by resolution determine the tenements of sewerage charge applicable thereto as in its discretion it thinks fair and reasonable according to the circumstances of use.

Schedule 1: Land Uses and Applicable Number of Tenements

| Use to Which Land is Put Whether Occupied or Not | Number of Tenements |
|---|---------------------|
| Aged Persons Complex -7 per beds | 2 |
| Ambulance Station Complex | 4 |
| Caravan Park | 3 |
| Child Day Care Centre/Kindergarten/Respite Centre | 2 |
| Church/Hall or Welfare Club | 1 |
| Court House | 4 |
| Closed Processing Plant | 3 |
| Dwelling House | 1 |
| Fire Station Complex | 4 |
| Flats each | 1 |
| Forestry Administration Centre | 2 |
| Hall (AAFC Cadets) | 1 |
| Hospital | 24 |
| Hotel/Tavern | 9 |
| Hotel Accommodation/Backpackers per 7 rooms | 0.5 |
| Ingham TAFE/Library Complex | 11 |
| Licensed Social Club | 5 |
| Licensed Sporting Club | 3 |
| Licensed Nightclub | 5 |
| Lucinda Wanderers Holiday Park | 11 |
| Medical Centre | 4 |
| Motel – small (Rooms < 10) | 3 |
| Motel - medium (Rooms 10 - 25) | 9 |
| Motel - large (Rooms >25) | 10 |
| Multi-tenancy premises - per shop or office | 1 |
| Nurses Quarters Complex | 9 |
| Ozcare Canossa Home | 24 |
| Police Station Complex | 2 |
| Processing/Packaging Plant | 7 |
| Rooming House | 1 |
| Railway | 3 |
| Recreation/Sporting Club | 1 |
| Restaurant | 2 |
| Racecourse | 2 |
| Sawmill – small | 3 |



| Use to Which Land is Put Whether Occupied or Not | Number of Tenements |
|---|---------------------|
| Sawmill – Large | 6 |
| School | |
| Under 30 pupils | 2 |
| 30 but under 100 pupils | 7 |
| 100 but under 400 pupils | 11 |
| 400 or greater than pupils | 14 |
| Self-Contained Single Bed-Room Accommodation Unit | 1 |
| Shop or Office | 1 |
| Service Station | 1 |
| Supermarket – medium | 3 |
| Supermarket – large | 9 |
| Theatre | 3 |
| Vacant lot of land | 1 |
| Use not otherwise listed | 1 |

(subject to Council resolving to apply a specific alternative, as per 'Sewerage Charges' above. NB where a charge is less than one tenement the charge will round upwards to 1 or the nearest number)

Special Agreements

Nothing contained herein shall prejudice the right or power of the Council to make a separate and different charge for a specified reason or purpose under any special agreement and on any such reasonable terms and conditions as may be arranged between the Council and the person concerned and specified in such agreement.

Council has entered into the following special agreements:

10 I22459 Parish of Trebonne

1 vacant parcel of land

Council agreed as part of the Negotiation of sewerage extension to Dickson St, Ingham to not charge sewerage charges to this property as it cannot be sold separately and is physical access to L2 RP717328.

Charging Methodology Applicable to Specific Land Uses

Cane Farms

Land, whether occupied or unoccupied, which is used for sugar cane growing as a cane farm shall be assessed as one separate parcel of land for the purposes of calculating sewerage charges where the separate parcels of land contained within the farm are on one rate assessment. Provided further that each separate connection to the said land or additional residence shall be charged based on the additional applicable sewerage units

Separate Parcels of land with no access

Rateable assessment that include multiple parcels of land for which there is no legal access to the additional parcel of land will be rated on the basis of one single parcel of land. This does not affect the assessment of rates and charges based on connections or residential uses on the land.

Cleansing Utility Charge

Pursuant to Section 99(1) of the *Local Government Regulation 2012*, Council will make and levy a utility charge for the provision of a domestic refuse service.

A kerbside refuse collection of the equivalent of one 240 litre garbage bin per week and one 240 litre or 360 litre recycling bin per fortnight is provided to all parts of the declared waste area for occupied land used for residential purposes.



The cost of performing the function of cleansing by the removal of garbage will be funded by the cleansing utility charge. When determining the pricing level for the garbage collection service consideration is given to recover the cost of the service including overheads and an appropriate return.

In the defined waste collection area, the following domestic waste collection charges shall apply for the 2022-2023 financial year:

- Rateable land – A charge of \$259.00 per annum for the provision of a 240 litre “Mobile Garbage Bin” of a domestic waste collection service per week and a 240 litre “Mobile Garbage Bin” recyclable waste collection service per fortnight;
- Recycling bin upgrade - Council will exchange the 240 litre bin with a 360 litre bin at ratepayers request. The upgrade bin will add \$51.50 to the annual charge.
- Non-Rateable land – 1st service – \$416.28 per annum for the provision of a 240 litre “Mobile Garbage Bin” of a domestic waste collection service per week and a 240 litre “Mobile Garbage Bin” recyclable waste collection service per fortnight;
- Additional services - \$259.00 per annum for the provision of a 240 litre “Mobile Garbage Bin” domestic waste collection service per week and a 240 litre “Mobile Garbage Bin” recyclable waste collection service per fortnight;
- An additional weekly 240 litre domestic waste collection service only will be provided at a charge of 201.62 per annum.
- An additional fortnightly 240 litre recyclable waste collection service will be provided at a charge of \$90.00 per annum.

For the purpose of making and levying a cleansing charge under section 99 of the Local Government Regulation 2012, and without limiting the meaning of the words “land in actual occupation”, land in the declared waste area shall be deemed to be in actual occupation if:

- A regular cleansing service was being provided to that land at 1 July 2022; or
- A regular cleansing service is ordered by the Council or the Authorised Officer to be provided to that land; or
- The Council is requested to provide a regular cleansing service to that land by the owner or occupier; or
- There is a building on such land being rateable land, which in the opinion of the Council or Authorised Officer is adapted for use or occupation.

No reduction or refund of any charge in respect of a regular cleansing service duly made and levied in respect of a year or part of a year shall be made or given by the Council for reason only that the premises are unoccupied for a time.

Where the charge is in connection with any structure, building or place on land which is not rateable under Section 73 of the Local Government Regulation 2012, the charge shall be levied on the person or body or Commonwealth or State Department which is the beneficiary of the service. Where multiple residential uses exist on one rateable assessment, a single cleansing service shall be rendered in respect of each use.

In the case of a property located within the Declared Waste Area Map not being able to be provided with a service the charge will not be levied on that land. The property owner will be required to dispose of their domestic waste at the Warrens Hill Landfill and Resource Recovery Centre, Halifax Resource Recovery Centre or Mt Fox Transfer Station. Such determination will be made by Council.

5.6 Cost Recovery and Other Fees and Charges

It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact certain fees and charges may have.



In setting cost-recovery and other fees and charges, Council will apply the following criteria to be used in deciding the amount of any fee:

- Fees associated with cost-recovery (regulatory) services will be set at no more than the full cost of providing the service taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (e.g. general rate revenue); and
- Charges for commercial services will be set to recover the full cost of providing the services and may include a component for return on capital.

5.7 Issue of Rate Notices

In accordance with Section 107 of the Local Government Regulation 2012, Council Rate Notices will be issued by instalments twice annually. The first Rate Notice will be issued no later than August for the period 1 July 2022 to 31 December 2022. The second Rate Notice will be issued no later than February 2023 for the period 1 January 2023 to 30 June 2023.

5.8 Time Within Which Rates Must Be Paid

Rates and charges must be paid by the Due Date, with the Due Date being 30 September 2022 and 31 March 2023.

5.9 Periodic Payments

In arrears

Council will allow landowners who are unable to pay their rates by the due date to enter into an arrangement to make periodic payments in arrears, in accordance with the conditions of the "Rate Recovery Policy", following the levy of the rates and charges. Such arrangements are to be approved by the Chief Executive Officer or Delegate by way of delegated powers from the Council, with no legal recovery action being taken while the arrangement is being maintained.

In advance

Council further states that there is no reason landowners cannot make periodic payments in advance of the levy of the rates and charges.

5.10 Interest on Overdue Rates and Charges

It is Council's policy to ensure that the interests of ratepayers are protected by discouraging the avoidance of responsibility for payment of rates and charges when due. To this end, Council will impose interest on rates and charges from the day they become overdue.

The rate of interest to be charged on overdue rates and charges shall be 8.17% compound interest charged at daily rests. The interest rate will be the maximum rate prescribed in the *Local Government Regulation 2012*.

5.11 Rating Concessions/Remissions

The rating concessions offered by Council are set out in more detail in Council's "Rate Rebates & Concessions Policy" and "Water Leak Relief Policy".

5.12 Recovery of Overdue Rates and Charges

Council's "Rate Recovery Policy" provides details of Council's position regarding overdue rates and charges.



5.13 Virtual Green Waste Disposal Vouchers

Every rateable property within Hinchinbrook Shire is entitled to four domestic virtual green waste disposal vouchers each financial year. Virtual Green Waste Vouchers entitle properties to dispose of four loads of domestic green waste (not exceeding one tonne) free of charge each financial year. Residents are able to access their vouchers by showing their proof of residential address when visiting local waste facilities

Vouchers can be used any time within the financial year period. Unused vouchers will not carry over into the next financial year.

Virtual green waste disposal vouchers cannot be used for the disposal of Commercial Waste.

5.14 Timely Rates Payment Incentive Scheme

In accordance with Section 131 of the Local Government Regulation 2012, Hinchinbrook Shire Council will offer an incentive, in the form of a cash prize draw to encourage and reward ratepayers for paying their rates on time and in full.

To be eligible for the incentive, ratepayers need to make full payment of all current and arrears of rates and charges by close of business on the due dates as shown on the relevant rates notice.

Eligible ratepayers will be automatically entered into the draw.

A prize draw for \$2,000 worth of voucher expenditure will be held within one month of the close of the due date of each half year rating period. The collection/remittance of the \$2,000 worth of expenditure will include up to five vouchers at nominated businesses within the Hinchinbrook Shire and is to be lodged with and authorised by the CEO.

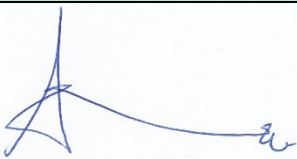
In order to receive the \$2,000 worth of expenditure, the successful ratepayer must utilise only businesses operating within the Hinchinbrook Shire Council boundaries.

The winners for the prizes will be drawn by random computer selection of valid properties at an open General Meeting of Council.

Prizes can only be won by private and commercial ratepayers. Properties owned by Local, State, and Federal Government Departments and/or Agencies are not eligible to win the Rates Payment Incentive Scheme.

6. Legal Parameters

- Local Government Act 2009; and
- Local Government Regulation.

| DOCUMENT HISTORY AND STATUS | | | | | |
|-----------------------------|---|-------------------------|------------|--|------------|
| Action | Name | | Position | Signed | Date |
| Approved by Council | Kelvin Tytherleigh | | CEO |  | 25/08/2022 |
| Policy Version | 12 | Initial Version Adopted | 30/06/2010 | Current Version Adopted | 28/06/2022 |
| Maintained By | Corporate and Financial Services | | | Next Review Date | 30/06/2023 |
| File Location | E:\Shared Data\Administration\Change\Policies, Procedures & Forms\02. Current Documents | | | | |