

1.0 Policy Purpose

The purpose of a Revenue Statement is to outline and explain the revenue measures adopted in the budget and to meet the requirements of the Local Government Regulation 2012 (LG Regulation).

This Revenue Statement is adopted as part of the Central Highlands Regional Council's (council) budget and applies to the financial year ending 30 June 2024.

2.0 Policy Statement

2.1 Revenue Raising Measures Adopted in the Budget Concerning the Making and Levying of Rates and Charges

(a) Overview

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or cost for the organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of council's Revenue Statement are therefore based on a combination of specific user charges, separate rates and charges, special rates and charges and differential general rates (made and levied on the value of land) to provide the most equitable and rational basis for raising revenue.

In summary, rates and charges are determined after due consideration of the foregoing and the following:

- council's legislative obligations
- the needs and expectations of the general community as determined by formal and informal consultation and survey processes
- the expected cost of providing services
- equity.

(b) Differential General Rate

In accordance with sections 80 and 81 of the LG Regulation, council will make and levy a differential general rate for the financial year ending 30 June 2024. As noted, in section 2.1(g) of this revenue statement, special rates and special charges are also used where there is a clearly identifiable service or facility which can readily be attributed to one or more ratepayers.

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In accordance with section 81 of the LG Regulation, the categorisation of land is as per Column 1 of the table below and the description of those categories is as per Column 2 of the table below.

Council has delegated the power of identifying the rating category to which each parcel of rateable land belongs to the Chief Executive Officer (CEO). In carrying out this task, the CEO may have regard to the guidance provided by Column 3 of the table below. Column 3 is provided for administrative guidance only and may be reviewed at any stage during the year if appropriate.

Column 1 - Category (section 81(1) and (3)(a))	Column 2 – Description (section 81(1) and (3)(b))	Column 3 – Identification For guidance only – the power of identification is delegated to the CEO (section 81(4) and (5))
1a Residential Principal Place of Residence - Emerald equal to or less than \$60,000	Land used for residential purposes as the owner's principal place of residence in the town of Emerald, with an area of less than 4,000 square metres and with a land valuation of equal to or less than \$60,000.	Land Use Codes 02 and 08 and 09 where single dwelling
1b Residential Principal Place of Residence - in all other Towns equal to or less than \$60,000	Land used for residential purposes as the owner's principal place of residence in all other towns not included in categories 1a, 1c, 3 or 19, with an area of less than 4,000 square metres and with a land valuation of equal to or less than \$60,000.	Land Use Codes 02 and 08 and 09 where single dwelling
1c Residential Principal Place of Residence - Tieri equal to or less than \$60,000	Land used for residential purposes as the owner's principal place of residence in the town of Tieri, with an area of less than 4,000 square metres and with a land valuation of equal to or less than \$60,000.	Land Use Codes 02 and 08 and 09 where single dwelling
2a Residential Principal Place of Residence - Emerald greater than \$60,000	Land used for residential purposes as the owner's principal place of residence in the town of Emerald, with an area of less than 4,000 square metres and with a land valuation of greater than \$60,000.	Land Use Codes 02 and 08 and 09 where single dwelling
2b Residential Principal Place of Residence - in all other Towns greater than \$60,000	Land used for residential purposes as the owner's principal place of residence in all other towns not included in categories 2a, 2c, 3 or 19, with an area of less than 4,000 square metres and with a land valuation of greater than \$60,000.	Land Use Codes 02 and 08 and 09 where single dwelling

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2c Residential Principal Place of Residence - Tieri greater than \$60,000	Land used for residential purposes as the owner's principal place of residence in the town of Tieri, with an area of less than 4,000 square metres and with a land valuation of greater than \$60,000.	Land Use Codes 02 and 08 and 09 where single dwelling
3 Residential Principal Place of Residence Blackwater	Land used for residential purposes as the owner's principal place of residence in the town of Blackwater, with an area of less than 4,000 square metres.	Land Use Codes 02 and 08 and 09 where single dwelling
4a Large Urban Home-sites Principal Place of Residence - Emerald equal to or less than \$80,000	Land used for residential purposes as the owner's principal place of residence in the town of Emerald, with an area of 4,000 square metres or more and with a land valuation equal to or less than \$80,000.	Land Use Code 05
4b Large Urban Home-sites Principal Place of Residence - in all other Towns equal to or less than \$80,000	Land used for residential purposes as the owner's principal place of residence in all other towns not included in categories 4a, 4c, 6 or 19, with an area of 4,000 square metres or more and with a land valuation equal to or less than \$80,000.	Land Use Code 05
4c Large Urban Home-sites Principal Place of Residence - Tieri equal to or less than \$80,000	Land used for residential purposes as the owner's principal place of residence in the town of Tieri, with an area of 4,000 square metres or more and with a land valuation equal to or less than \$80,000.	Land Use Code 05
5a Large Urban Home-sites Principal Place of Residence - Emerald greater than \$80,000	Land used for residential purposes as the owner's principal place of residence in the town of Emerald, with an area of 4,000 square metres or more and with a land valuation of greater than \$80,000.	Land Use Code 05

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5b Large Urban Home-sites Principal Place of Residence - in all other Towns greater than \$80,000	Land used for residential purposes as the owner's principal place of residence in all other towns not included in categories 5a, 5c, 6 or 19, with an area of 4,000 square metres or more and with a land valuation of greater than \$80,000.	Land Use Code 05
5c Large Urban Home-sites Principal Place of Residence - Tieri greater than \$80,000	Land used for residential purposes as the owner's principal place of residence in the town of Tieri, with an area of 4,000 square metres or more and with a land valuation of greater than \$80,000.	Land Use Code 05
6 Large Urban Home-sites Principal Place of Residence Blackwater	Land used for residential purposes as the owner's principal place of residence in the town of Blackwater, with an area of 4,000 square metres or more.	Land Use Code 05
7a Multi-unit (flats) – 2 units - Emerald and Blackwater	Land used for long term residential purposes with 2 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
7b Multi-unit (flats) – 2 units - in all other Towns	Land used for long term residential purposes with 2 dwelling units within the one title in all other towns not included in category 7a.	Land Use Code 03 plus 08 and 09 where multi dwelling
8a Multi-unit (flats) – 3 units Emerald and Blackwater	Land used for long term residential purposes with 3 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
8b Multi-unit (flats) – 3 units - in all other Towns	Land used for long term residential purposes with 3 dwelling units within the one title in all other towns not included in category 8a.	Land Use Code 03 plus 08 and 09 where multi dwelling
9a Multi-unit (flats) – 4 units - Emerald and Blackwater	Land used for long term residential purposes with 4 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling

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9b Multi-unit (flats) – 4 units - in all other Towns	Land used for long term residential purposes with 4 dwelling units within the one title in all other towns not included in category 9a.	Land Use Code 03 plus 08 and 09 where multi dwelling
10a Multi-unit (flats) – 5 units - Emerald and Blackwater	Land used for long term residential purposes with 5 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
10b Multi-unit (flats) – 5 units - in all other Towns	Land used for long term residential purposes with 5 dwelling units within the one title in all other towns not included in category 10a.	Land Use Code 03 plus 08 and 09 where multi dwelling
11a Multi-unit (flats) – 6 units - Emerald and Blackwater	Land used for long term residential purposes with 6 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
11b Multi-unit (flats) – 6 units - in all other Towns	Land used for long term residential purposes with 6 dwelling units within the one title in all other towns not included in category 11a.	Land Use Code 03 plus 08 and 09 where multi dwelling
12a Multi-unit (flats) – 7 units - Emerald and Blackwater	Land used for long term residential purposes with 7 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
12b Multi-unit (flats) – 7 units - in all other Towns	Land used for long term residential purposes with 7 dwelling units within the one title in all other towns not included in category 12a.	Land Use Code 03 plus 08 and 09 where multi dwelling
13a Multi-unit (flats) – 8 units - Emerald and Blackwater	Land used for long term residential purposes with 8 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
13b Multi-unit (flats) – 8 units - in all other Towns	Land used for long term residential purposes with 8 dwelling units within the one title in all other towns not included in category 13a.	Land Use Code 03 plus 08 and 09 where multi dwelling
14a Multi-unit (flats) – 9 units - Emerald and Blackwater	Land used for long term residential purposes with 9 dwelling units within the one title in towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling

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14b Multi-unit (flats) – 9 units - in all other Towns	Land used for long term residential purposes with 9 dwelling units within the one title in all other towns not included in category 14a.	Land Use Code 03 plus 08 and 09 where multi dwelling
15a Multi-unit (flats) - 10 units - Emerald and Blackwater	Land used for long term residential purposes with 10 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
15b Multi-unit (flats) - 10 units - in all other Towns	Land used for long term residential purposes with 10 dwelling units within the one title in all other towns not included in category 15a.	Land Use Code 03 plus 08 and 09 where multi dwelling
16a Multi-unit (flats) - 11 to 15 units - Emerald and Blackwater	Land used for long term residential purposes with 11 to 15 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
16b Multi-unit (flats) - 11 to 15 units - in all other Towns	Land used for long term residential purposes with 11 to 15 dwelling units within the one title in all other towns not included in category 16a.	Land Use Code 03 plus 08 and 09 where multi dwelling
17a Multi-unit (flats) - 16 to 20 units - Emerald and Blackwater	Land used for long term residential purposes with 16 to 20 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
17b Multi-unit (flats) - 16 to 20 units - in all other Towns	Land used for long term residential purposes with 16 to 20 dwelling units within the one title in all other towns not included in category 17a.	Land Use Code 03 plus 08 and 09 where multi dwelling
18a Multi-unit (flats) - more than 20 units - Emerald and Blackwater	Land used for long term residential purposes with more than 20 dwelling units within the one title in the towns of Emerald and Blackwater.	Land Use Code 03 plus 08 and 09 where multi dwelling
18b Multi-unit (flats) - more than 20 units - in all other Towns	Land used for long term residential purposes with more than 20 dwellings units within the one title in all other towns not included in category 18a.	Land Use Code 03 plus 08 and 09 where multi dwelling

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19 Rural Residential - Principal Place of Residence	Land used for residential purposes as the owner's principal place of residence not included in categories 1a to 6.	Land Use Code 02, 04, 05 and 06
20a Residential Non-Principal Place of Residence - Emerald equal to or less than \$60,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Emerald, with an area of less than 4,000 square metres and with a land valuation of equal to or less than \$60,000.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling
20b Residential Non-Principal Place of Residence - in all other Towns equal to or less than \$60,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in all other towns not included in categories 20a, 20c, 22 or 26, with an area of less than 4,000 square metres and with a land valuation of equal to or less than \$60,000.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling
20c Residential Non-Principal Place of Residence - Tieri equal to or less than \$60,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Tieri, with an area of less than 4,000 square metres and with a land valuation of equal to or less than \$60,000.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling
21a Residential Non-Principal Place of Residence - Emerald greater than \$60,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Emerald, with an area of less than 4,000 square metres and with a land valuation greater than \$60,000.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling
21b Residential Non-Principal Place of Residence - in all other Towns greater than \$60,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in all other towns not included in categories 21a, 21c, 22 or 26, with an area of less than 4,000 square metres and with a land valuation greater than \$60,000.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling
21c Residential Non-Principal Place of Residence - Tieri greater than \$60,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Tieri, with an area of less than 4,000 square metres and with a land valuation greater than \$60,000.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling

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22 Residential Non-Principal Place of Residence - Blackwater	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Blackwater, with an area of less than 4,000 square metres.	Land Use Codes 01 and 02 and 08 and 09 where single dwelling
23a Large Urban Home-sites Non-Principal Place of Residence - Emerald equal to or less than \$80,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Emerald, with an area of 4,000 square metres or more and with a land valuation of equal to or less than \$80,000.	Land Use Codes 04 and 05
23b Large Urban Home-sites Non-Principal Place of Residence - in all other towns - equal to or less than \$80,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in all other towns not included in categories 23a, 23c, 25 or 26, with an area of 4,000 square metres or more and with a land valuation of equal to or less than \$80,000.	Land Use Codes 04 and 05
23c Large Urban Home-sites Non-Principal Place of Residence - Tieri equal to or less than \$80,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in town of Tieri, with an area of 4,000 square metres or more and with a land valuation of equal to or less than \$80,000.	Land Use Codes 04 and 05
24a Large Urban Home-sites Non-Principal Place of Residence - Emerald greater than \$80,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Emerald, with an area of 4,000 square metres or more and with a land valuation of greater than \$80,000.	Land Use Codes 04 and 05
24b Large Urban Home-sites Non-Principal Place of Residence - in all other towns greater than \$80,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in all other towns not included in categories 24a, 24c, 25 or 26, with an area of 4,000 square metres or more and with a land valuation greater than \$80,000.	Land Use Codes 04 and 05

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24c Large Urban Home-sites Non-Principal Place of Residence - Tieri greater than \$80,000	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Tieri, with an area of 4,000 square metres or more and with a land valuation of greater than \$80,000.	Land Use Codes 04 and 05
25 Large Urban Home-sites Non-Principal Place of Residence - Blackwater	Land used, or capable of being used, for residential purposes other than as the owner's principal place of residence in the town of Blackwater, with an area of 4,000 square metres or more.	Land Use Codes 04 and 05
26 Rural Residential Non-Principal Place of Residence	Land, used for residential purposes, other than as the owner's principal place of residence not included in categories 20a to 25.	Land Use Codes 02, 04, 05 and 06
27a Commercial/ Industrial - Emerald	Land used for or capable of being used for commercial or industrial activities located in the town of Emerald. Excludes land included in categories 29 to 44.	Land Use Codes 01 (where zoned commercial or industrial) and 10 to 39, 41, and 44 to 48
27b Commercial/ Industrial - Blackwater	Land used for or capable of being used for commercial or industrial activities located in the town of Blackwater. Excludes land included in categories 29 to 44.	Land Use Codes 01 (where zoned commercial or industrial) and 10 to 39, 41, and 44 to 48
27c Commercial/ Industrial - Capella	Land used for or capable of being used for commercial or industrial activities located in the town of Capella. Excludes land included in categories 29 to 44.	Land Use Codes 01 (where zoned commercial or industrial) and 10 to 39, 41, and 44 to 48
27d Commercial/ Industrial - Springsure	Land used for or capable of being used for commercial or industrial activities located in the town of Springsure. Does not include land in categories 29 to 44.	Land Use Codes 01 (where zoned commercial or industrial) and 10 to 39, 41, and 44 to 48
27e Commercial/ Industrial - Tieri	Land used for or capable of being used for commercial or industrial activities located in the town of Tieri. Excludes land included in categories 29 to 44.	Land Use Codes 01 (where zoned commercial or industrial) and 10 to 39, 41, and 44 to 48

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28 Commercial/ Industrial - in all other Towns	Land used for or capable of being used for commercial or industrial activities located in all other towns not included in categories 27a to 27e. Excludes land included in categories 29 to 44.	Land Use Codes 01 (where zoned commercial or industrial) and 10 to 39, 41, and 44 to 48
29 Shopping Centre 0 to 5,000 square metres	Land used for the purposes of a shopping centre with a retail floor area between 0 to 5000 square metres.	Land Use Code 16
30 Shopping Centre 5,001 to 10,000 square metres	Land used for the purposes of a shopping centre with a retail floor area 5,001 to 10,000 square metres.	Land Use Code 16
31 Shopping Centre greater than 10,000 square metres	Land used for the purposes of a shopping centre with a retail floor area greater than 10,000 square metres.	Land Use Code 16
32 Intensive Industries	Land used in whole or in part for - <ul style="list-style-type: none"> • grain handling and/or grading; or • Intensive processing or manufacturing, including cotton gins. 	Assessments 5134, 5456
33a Public Accommodation Facilities less than 25 rooms, units or sites - Emerald	Land used for hotels, motels, guest houses and other accommodation facilities with less than 25 rooms, units or sites in the town of Emerald. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
33b Public Accommodation Facilities less than 25 rooms, units or sites - Blackwater	Land used for hotels, motels, guest houses and other accommodation facilities with less than 25 rooms, units or sites in the town of Blackwater. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
33c Public Accommodation Facilities less than 25 rooms, units or sites - in all other towns	Land used for hotels, motels, guest houses and other accommodation facilities with less than 25 rooms, units or sites in all other towns not included in categories 33a and 33b. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable

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34a Public Accommodation Facilities 25 to 40 rooms, units or sites - Emerald	Land used for hotels, motels, guest houses and other accommodation facilities with 25 to 40 rooms, units or sites in the town of Emerald. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
34b Public Accommodation Facilities 25 to 40 rooms, units or sites - Blackwater	Land used for hotels, motels, guest houses and other accommodation facilities with 25 to 40 rooms, units or sites in the town of Blackwater. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
34c Public Accommodation Facilities 25 to 40 rooms, units or sites - in all other towns	Land used for hotels, motels, guest houses and other accommodation facilities with 25 to 40 rooms, units or sites in all other towns not included in categories 34a and 34b. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
35a Public Accommodation Facilities 41 to 60 rooms, units or sites - Emerald	Land used for hotels, motels, guest houses and other accommodation facilities with 41 to 60 rooms, units or sites in the town of Emerald. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
35b Public Accommodation Facilities 41 to 60 rooms, units or sites - Blackwater	Land used for hotels, motels, guest houses and other accommodation facilities with 41 to 60 rooms, units or sites in the town of Blackwater. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
35c Public Accommodation Facilities 41 to 60 rooms, units or sites - in all other towns	Land used for hotels, motels, guest houses and other accommodation facilities with 41 to 60 rooms, units or sites in all other towns not included in categories 35a and 35b. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
36a Public Accommodation Facilities 61 to 80 rooms, units or sites - Emerald	Land used for hotels, motels, guest houses and other accommodation facilities with 61 to 80 rooms, units or sites in the town of Emerald. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable

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36b Public Accommodation Facilities 61 to 80 rooms, units or sites - Blackwater	Land used for hotels, motels, guest houses and other accommodation facilities with 61 to 80 rooms, units or sites in the town of Blackwater. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
36c Public Accommodation Facilities 61 to 80 rooms, units or sites - in all other towns	Land used for hotels, motels, guest houses and other accommodation facilities with 61 to 80 rooms, units or sites in all other towns not included in categories 36a and 36b. Excludes land in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
37 Tourist Facility - Carnarvon Gorge	Land used for the purpose of accommodation in units, cabins, caravans or tents in the Carnarvon Gorge tourist area.	Assessment 25929, 25932
38 Workers Accommodation less than 5 rooms	Land used, in whole or in part, for workers accommodation containing less than 5 accommodation rooms, suites and/or caravan sites.	
39 Workers Accommodation - 5 to 40 rooms	Land used, in whole or in part, for workers accommodation containing 5 to 40 accommodation rooms, suites and/or caravan sites.	
40 Workers Accommodation - 41 to 85 rooms	Land used, in whole or in part, for workers accommodation containing 41 to 85 accommodation rooms, suites and/or caravan sites.	
41 Workers Accommodation - 86 to 150 rooms	Land used, in whole or in part, for workers accommodation containing 86 to 150 accommodation rooms, suites and/or caravan sites.	
42 Workers Accommodation - 151 to 200 rooms	Land used, in whole or in part, for workers accommodation containing 151 to 200 accommodation rooms, suites and/or caravan sites.	

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43 Workers Accommodation – 201 to 300 rooms	Land used, in whole or in part, for workers accommodation containing 201 to 300 accommodation rooms, suites and/or caravan sites.	
44 Workers Accommodation – 301 to 400 rooms	Land used, in whole or in part, for workers accommodation containing 301 to 400 accommodation rooms, suites and/or caravan sites.	
44a Workers Accommodation – 401 to 500 rooms	Land used, in whole or in part, for workers accommodation containing 401 to 500 accommodation rooms, suites and/or caravan sites.	
44b Workers Accommodation – 501 to 600 rooms	Land used, in whole or in part, for workers accommodation containing 501 to 600 accommodation rooms, suites and/or caravan sites.	
44c Workers Accommodation – 601 to 700 rooms	Land used, in whole or in part, for workers accommodation containing 601 to 700 accommodation rooms, suites and/or caravan sites.	
44d Workers Accommodation – 701 to 800 rooms	Land used, in whole or in part, for workers accommodation containing 701 to 800 accommodation rooms, suites and/or caravan sites.	
44e Workers Accommodation – 801 to 900 rooms	Land used, in whole or in part, for workers accommodation containing 801 to 900 accommodation rooms, suites and/or caravan sites.	
44f. Workers Accommodation – 901 to 1000 rooms	Land used, in whole or in part, for workers accommodation containing 901 to 1000 accommodation rooms, suites and/or caravan sites.	
44g Workers Accommodation – greater than 1001 rooms	Land used, in whole or in part, for workers accommodation containing greater than 1001 accommodation rooms, suites and/or caravan sites.	

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45 Rural land	Land used, or suitable for use, for agricultural or other rural use purposes other than land included in rating categories 46 to 49b.	Land Use Codes 60 to 70, 71, and 73 to 89
46 Rural - Irrigation	Land used for a bona fide rural agricultural purpose with a water allocation in the Emerald Irrigation Area or where irrigated land exceeds 200 hectares other than land included in rating categories 45 and 47 to 49b.	Land Use Codes 74 - 83 with a water allocation
47 Feedlots - 0 to 5,000 SCUs	Land used for feedlot purposes with licensed carrying capacity up to 5,000 Standard Cattle Units (SCUs).	Assessments 5543, 18056, 18197, 25797, 25951, 29075
48 Feedlots - 5,001 to 10,000 SCUs	Land used for feedlot purposes with licensed carrying capacity of 5,001 to 10,000 Standard Cattle Units (SCUs).	Assessment 25512
49 Feedlots - 10,001 to 20,000 SCUs	Land used for feedlot purposes with licensed carrying capacity of 10,001 to 20,000 Standard Cattle Units (SCUs).	Assessments 11275, 18045
49a Feedlots - greater than 20,001 SCUs	Land used for feedlot purposes with licensed carrying capacity greater than 20,001 Standard Cattle Units (SCUs).	Assessment 5583
49b Feedlots – 250 to 2,000 SPUs	Land used for feedlot purposes with licensed carrying capacity of 250 to 2,000 Standard Pig Units (SPUs).	Assessment 18538
50 Coal Mining - Assessed Tonnage Range – 0 to 2,499,999	Land which is: - (a) an Integrated Coal Mine having an Assessed Tonnage Range of between 0 to 2,499,999 tonnes; or (b) a mining lease issued pursuant to the Mineral Resources Act 1989 which forms part of an Integrated Coal Mine and having an Assessed Tonnage Range of between 0 to 2,499,999 tonnes.	

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51 Coal Mining - Assessed Tonnage Range – 2,500,000 to 4,999,999	Land which is: - a) an Integrated Coal Mine having an Assessed Tonnage Range of between 2,500,000 to 4,999,999 tonnes; or b) a mining lease issued pursuant to the Mineral Resources Act 1989 which forms part of an Integrated Coal Mine and having an Assessed Tonnage Range of between 2,500,000 to 4,999,999 tonnes.	
52 Coal Mining - Assessed Tonnage Range – 5,000,000 to 9,999,999	Land which is: - a) an Integrated Coal Mine having an Assessed Tonnage Range of between 5,000,000 to 9,999,999 tonnes; or b) a mining lease issued pursuant to the <i>Mineral Resources Act 1989</i> which forms part of an Integrated Coal Mine and having an Assessed Tonnage Range of between 5,000,000 to 9,999,999 tonnes.	
53 Coal Mining - Assessed Tonnage Range – 10,000,000 to 13,999,999	Land which is: - (a) an Integrated Coal Mine having an Assessed Tonnage Range of between 10,000,000 to 13,999,999 tonnes; or (b) a mining lease issued pursuant to the Mineral Resources Act 1989 which forms part of an Integrated Coal Mine and having an Assessed Tonnage Range of between 10,000,000 to 13,999,999 tonnes.	
54 Coal Mining - Assessed Tonnage Range – 14,000,000 or more	Land which is: - (a) an Integrated Coal Mine having an Assessed Tonnage Range of 14,000,000 tonnes or more; or (b) a mining lease issued pursuant to the Mineral Resources Act 1989 which forms part of an Integrated Coal Mine and having an Assessed Tonnage Range of 14,000,000 tonnes or more.	

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55 Other Mines / Extractive Industry - 2 hectares or greater	Land, with an area equal to or greater than 2 hectares, which is: - (a) used for the extraction of minerals other than coal; or (b) a mining lease issued pursuant to the Mineral Resources Act 1989 for the extraction of minerals other than coal.	Land Use Code 40
56 Other Mines / Extractive Industry - greater than 900 square metres to less than 2 hectares	Land, with an area greater than 900 square metres but less than 2 hectares, which is: - (a) used for the extraction of minerals other than coal; or (b) a mining lease issued pursuant to the <i>Mineral Resources Act 1989</i> for the extraction of minerals other than coal.	Land Use Code 40
57 Other Mines / Extractive Industry - 900 square metres or less	Land, with an area 900 square metres or less, which is: - (a) used for the extraction of minerals other than coal; or (b) a mining lease issued pursuant to the Mineral Resources Act 1989 for the extraction of minerals other than coal.	Land Use Code 40
58 Gas Extraction/ Processing	Land other than a petroleum lease, used or intended to be used, in whole or in part for: (a) gas extraction and/or processing; (b) gas pipelines; and (c) purposes ancillary, associated or connected with any of the above purposes, including water storage.	
59 Water Storage, Delivery and Drainage	Land used for the purposes of, and associated with, water storage, delivery and drainage, including mine related water supplies and including land used for associated recreational purposes at water storage sites.	Assessments 7136, 7137, 7138, 15513, 29478
60 Sporting Organisations and Facilities	Land which is used for a sporting facility as approved by council and operates a liquor licence more than 3 days per week and is not sporting land as categorised in category 61.	

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61 Special Purposes	Land used for sporting, religious, education or other similar public purposes that is not otherwise categorised.	The land use codes that apply or should apply are 48, 50-52, 55, 57-58
62 Other	Other land not included in any other category.	All other assessments not included in any other category
63 Extractive Industries Quarries less than 5,000 tonnes	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 classified under Schedule 2, Part 4 of the <i>Environmental Protection Regulation 2019</i> for extracting less than 5,000 tonnes.	
64 Extractive Industries Quarries - 5,000 tonnes to 100,000 tonnes	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 classified under Schedule 2, Part 4 of the <i>Environmental Protection Regulation 2019</i> for extracting 5,000 tonnes to 100,000 tonnes.	Assessments 10990
65 Extractive Industries Quarries greater than 100,000 tonnes	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 classified under Schedule 2, Part 4 of the <i>Environmental Protection Regulation 2019</i> for extracting greater than 100,000 tonnes.	
66 Caravan Parks - Category 1	Land used for providing camping and caravanning sites for the ordinary travelling public outside towns or in towns with an estimated resident population equal to or less than 2,500.	Land Use Code 49 Assessments 13, 148, 3713, 3731,4216, 4321, 4568, 5715 10203, 17683, 18617, 25057, 25225, 4502

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67 Caravan Parks - Category 2	Land used for providing camping and caravanning sites for the ordinary travelling public in towns with an estimated resident population greater than 2,500.	Land Use Code 49 Assessments 233, 8640
68 Petroleum Leases	Land which is a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or the <i>Petroleum and Gas (Production and Safety) Act 2004</i> .	
69 Transformers	Land used or intended for use in whole or in part, as a transformer site.	Land Use Code 91
70a Public Accommodation Facilities more than 80 rooms, units or sites - Emerald	Land used for hotels, motels, guest houses and other accommodation facilities with more than 80 rooms, units or sites in the town of Emerald. Does not include land included in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
70b Public Accommodation Facilities more than 80 rooms, units or sites - Blackwater	Land used for hotels, motels, guest houses and other accommodation facilities with more than 80 rooms, units or sites in the town of Blackwater. Does not include land included in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
70c Public Accommodation Facilities more than 80 rooms, units or sites - in all other towns	Land used for hotels, motels, guest houses and other accommodation facilities with more than 80 rooms, units or sites in all other towns not included in categories 70a and 70b. Does not include land included in categories 37 to 44, 66 and 67.	Land Use Codes 07, 42, 43, 49 plus 08 and 09 where applicable
71 Mining Claims - greater than 900 square metres to less than 2 hectares	Land, with an area greater than 900 square metres but less than 2 hectares, which is a mining claim issued pursuant to the <i>Mineral Resources Act 1989</i> for the extraction of minerals other than coal.	Land Use Code 40
72 Mining Claims – 900 square metres or less	Land, with an area equal to 900 square metres or less, which is a mining claim issued pursuant to the <i>Mineral Resources Act 1989</i> for the extraction of minerals other than coal.	Land Use Code 40

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73 Mining Claims - 2 hectares to 20 hectares	Land, with an area of 2 hectares to 20 hectares, which is a mining claim issued pursuant to the <i>Mineral Resources Act 1989</i> for the extraction of minerals other than coal.	Land Use Code 40
74 Large Scale Renewable Energy Farms	Land that is not within any other category that is being utilised or has the potential to be utilised in whole or in part by virtue of improvements or activities conducted upon the property for the production of electricity from renewable energy sources such as biomass, solar, wind, tidal, wave and water (i.e., hydro-electric).	Land Use Code 91 Assessments 4923, 29259

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Definitions for words used in this table:

Approval Documentation	Means any approval document in relation to the Integrated Coal Mine (other than, or in addition to, the Environmental Authority) that sets a tonnage limit on the production of coal from the Integrated Coal Mine.
Coal Mining	Means land that was used, is used, or intended to be used: <ul style="list-style-type: none"> • as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation) • in conjunction with other land as part of an integrated coal mine
Assessed Tonnage Range	<p>The Assessed Tonnage Range will be calculated in accordance with the following formula:</p> $A = \left(\frac{\alpha}{2}\right) + \left(\frac{\beta}{2}\right)$ <p>Where A = Assessed Tonnage Range</p> <p>Where α = Licensed Tonnage Production Capacity of the Integrated Coal Mine</p> <p>Where β = average annual extraction production tonnage over the most recent 6-year period ended on 30 June 2022 (or, if first production at the Integrated Coal Mine occurred within that 6 year period, that shorter period for which data is available) in accordance with data published in the Queensland Government coal industry review statistical tables for gross raw output.</p> <p>However, where the Integrated Coal Mine:</p> <ul style="list-style-type: none"> • Produced 100% thermal coal during the period for which β was calculated; or • Has not yet commenced production, and where the Environmental Authority or Approval Documentation identifies that the mine will produce 100% thermal coal during the period for which β was calculated; <p>a 20% reduction to the Assessed Tonnage Range, calculated in accordance with the formula above, will be applied.</p>
Environmental Authority	Means an environmental authority issued under the Environmental Protection Act 1994 for the Integrated Coal Mine
Licensed Tonnage Production Capacity	<p>The maximum tonnage per annum (which refers to gross raw output, run-of-mine (ROM) or equivalent) approved for a particular Integrated Coal Mine under the Environmental Authority and Approval Documentation.</p> <p>If there is a difference between the maximum tonnage per annum stated under the Environmental Authority and that stated under any other Approval Documentation, the higher amount will prevail.</p> <p>If no maximum tonnage per annum is stated under the Environmental Authority or any other Approval Documentation, then the Licensed Tonnage Production Capacity will be taken to be equal to β (as determined under the formula for the Assessed Tonnage Range).</p>
Integrated Coal Mine	Means land which is used or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

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Principal Place of Residence	<p>Means a place where a person usually or habitually lives and, particularly, a place where a person usually eats and sleeps in the ordinary course of their life and subject to the following:</p> <ul style="list-style-type: none"> at least one person who owns the dwelling or lot predominately lives in the property of which no part is offered for rent at least one person who is a life tenant of the dwelling or lot predominately lives in the property of which no part is offered for rent <p>Principal place of residence does not include:</p> <ul style="list-style-type: none"> dwelling or lot that is owned by an entity other than a natural person (e.g., company or incorporated association) dwelling or lot owned by a person as a trustee of a trust dwelling or lot that is vacant, whether permanently or temporarily (for more than 120 days in the financial year) <p>For determining whether a place of residence is a person's principal place of residence council may have regard to:</p> <ul style="list-style-type: none"> the length of time the person has occupied the residence the place of residence of the person's family whether the person has moved his or her personal belongings into the residence the person's address on the electoral roll whether services such as telephone, electricity and gas are connected to the residence in the person's name any other relevant matter <p>For clarity, a person can only have one principal place of residence at any given time.</p>
Town	Means the area of land identified within the boundary as stated in council's Defined Urban Area Policy.
Workers Accommodation	Means a facility used primarily for the accommodation of persons, other than tourists and holidaymakers, who are employed or work in, or in association with, construction, resources and mining activities, commonly known as a "workers camp", "single persons quarters", "work camp", "accommodation village" or "barracks"

(c) Averaging of Valuations

Council is not averaging valuations during the financial year.

(d) Amount of Differential General Rate and Minimum Differential General Rate

In accordance with section 94 of the *Local Government Act 2009* (LG Act) and section 80 of the LG Regulation, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the LG Regulation, the minimum general rate to be made and levied for each differential general rate category is as follows:

Category	Rate in \$ (cents)	Minimum (\$)
1a Residential Principal Place of Residence - Emerald equal to or less than \$60,000	0.023198	923
1b Residential Principal Place of Residence - in all other Towns equal to or less than \$60,000	0.023198	705
1c Residential Principal Place of Residence - Tieri equal to or less than \$60,000	0.023198	923
2a Residential Principal Place of Residence - Emerald greater than \$60,000	0.022829	1,392
2b Residential Principal Place of Residence - in all other Towns greater than \$60,000	0.022829	1,392

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Category	Rate in \$ (cents)	Minimum (\$)
2c Residential Principal Place of Residence - Tieri greater than \$60,000	0.022829	1,392
3 Residential Principal Place of Residence - Blackwater	0.138247	923
4a Large Urban Home-sites Principal Place of Residence - Emerald equal to or less than \$80,000	0.019985	923
4b Large Urban Home-sites Principal Place of Residence - in all other Towns equal to or less than \$80,000	0.019985	705
4c Large Urban Home-sites Principal Place of Residence - Tieri equal to or less than \$80,000	0.019985	923
5a Large Urban Home-sites Principal Place of Residence - Emerald greater than \$80,000	0.017953	1,599
5b Large Urban Home-sites Principal Place of Residence - in all other Towns greater than \$80,000	0.017953	1,599
5c Large Urban Home-sites Principal Place of Residence - Tieri greater than \$80,000	0.017953	1,599
6 Large Urban Home-sites Principal Place of Residence - Blackwater	0.01096	923
7a Multi-unit (flats) - 2 units - Emerald and Blackwater	0.028741	2,217
7b Multi-unit (flats) - 2 units - in all other Towns	0.030787	1,695
8a Multi-unit (flats) - 3 units - Emerald and Blackwater	0.038278	3,324
8b Multi-unit (flats) - 3 units - in all other Towns	0.030787	2,540
9a Multi-unit (flats) - 4 units - Emerald and Blackwater	0.042113	4,432
9b Multi-unit (flats) - 4 units - in all other Towns	0.030787	3,389
10a Multi-unit (flats) - 5 units - Emerald and Blackwater	0.03245	5,540
10b Multi-unit (flats) - 5 units - in all other Towns	0.039505	4,234
11a Multi-unit (flats) - 6 units - Emerald and Blackwater	0.03245	6,647
11b Multi-unit (flats) - 6 units - in all other Towns	0.039081	5,084
12a Multi-unit (flats) - 7 units - Emerald and Blackwater	0.06356	7,755
12b Multi-unit (flats) - 7 units - in all other Towns	0.039505	5,929

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Category	Rate in \$ (cents)	Minimum (\$)
13a Multi-unit (flats) - 8 units - Emerald and Blackwater	0.064488	8,863
13b Multi-unit (flats) - 8 units - in all other Towns	0.039505	6,775
14a Multi-unit (flats) - 9 units - Emerald and Blackwater	0.032802	9,969
14b Multi-unit (flats) - 9 units - in all other Towns	0.039505	7,622
15a Multi-unit (flats) - 10 units - Emerald and Blackwater	0.03245	11,079
15b Multi-unit (flats) - 10 units - in all other Towns	0.039081	8,473
16a Multi-unit (flats) - 11 to 15 units - Emerald and Blackwater	0.044603	14,402
16b Multi-unit (flats) - 11 to 15 units - in all other Towns	0.05625	11,009
17a Multi-unit (flats) - 16 to 20 units - Emerald and Blackwater	0.120199	17,726
17b Multi-unit (flats) - 16 to 20 units - in all other Towns	0.067423	13,550
18a Multi-unit (flats) - more than 20 units - Emerald and Blackwater	0.082843	25,483
18b Multi-unit (flats) - more than 20 units - in all other Towns	0.067423	19,478
19 Rural Residential - Principal Place of Residence	0.007492	718
20a Residential Non-Principal Place of Residence - Emerald equal to or less than \$60,000	0.027584	1,107
20b Residential Non-Principal Place of Residence - in all other Towns equal to or less than \$60,000	0.027584	847
20c Residential Non-Principal Place of Residence - Tieri equal to or less than \$60,000	0.027584	1,107
21a Residential Non-Principal Place of Residence - Emerald greater than \$60,000	0.027144	1,654
21b Residential Non-Principal Place of Residence - in all other Towns greater than \$60,000	0.027144	1,654
21c Residential Non-Principal Place of Residence - Tieri greater than \$60,000	0.027144	1,654
22 Residential Non-Principal Place of Residence - Blackwater	0.165049	1,106
23a Large Urban Home-sites Non-Principal Place of Residence - Emerald equal to or less than \$80,000	0.023845	1,107

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Category	Rate in \$ (cents)	Minimum (\$)
23b Large Urban Home-sites Non-Principal Place of Residence - in all other Towns equal to or less than \$80,000	0.023845	847
23c Large Urban Home-sites Non-Principal Place of Residence - Tieri equal to or less than \$80,000	0.024125	1,107
24a Large Urban Home-sites Non-Principal Place of Residence - Emerald greater than \$80,000	0.021411	1,908
24b Large Urban Home-sites Non-Principal Place of Residence - in all other Towns greater than \$80,000	0.021411	1,908
24c Large Urban Home-sites Non-Principal Place of Residence - Tieri greater than \$80,000	0.021665	1,683
25 Large Urban Home-sites Non-Principal Place of Residence - Blackwater	0.012524	1,106
26 Rural Residential Non-Principal Place of Residence	0.008957	863
27a Commercial/ Industrial - Emerald	0.035771	934
27b Commercial/ Industrial - Blackwater	0.135109	934
27c Commercial/ Industrial - Capella	0.024474	934
27d Commercial/ Industrial - Springsure	0.00884	934
27e Commercial/ Industrial - Tieri	0.021349	934
28 Commercial/ Industrial - in all other Towns	0.008267	934
29 Shopping Centre 0 to 5,000 square metres	0.010973	26,231
30 Shopping Centre 5,001 to 10,000 square metres	0.010973	65,575
31 Shopping Centre greater than 10,000 square metres	0.037035	163,939
32 Intensive Industries	0.059138	27,281
33a Public Accommodation Facilities less than 25 rooms, units or sites - Emerald	0.039076	1,486
33b Public Accommodation Facilities less than 25 rooms, units or sites - Blackwater	0.192639	1,486
33c Public Accommodation Facilities less than 25 rooms, units or sites - in all other towns	0.050765	1,486
34a Public Accommodation Facilities 25 to 40 rooms, units or sites - Emerald	0.051576	2,977

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Category	Rate in \$ (cents)	Minimum (\$)
34b Public Accommodation Facilities 25 to 40 rooms, units or sites - Blackwater	0.262039	2,977
34c Public Accommodation Facilities 25 to 40 rooms, units or sites - in all other towns	0.04547	2,977
35a Public Accommodation Facilities 41 to 60 rooms, units or sites - Emerald	0.044612	5,955
35b Public Accommodation Facilities 41 to 60 rooms, units or sites - Blackwater	0.056951	5,955
35c Public Accommodation Facilities 41 to 60 rooms, units or sites - in all other Towns	0.194164	5,955
36a Public Accommodation Facilities 61 to 80 rooms, units or sites - Emerald	0.045502	11,911
36b Public Accommodation Facilities 61 to 80 rooms, units or sites - Blackwater	0.209501	11,911
36c Public Accommodation Facilities 61 to 80 rooms, units or sites - in all other Towns	0.033446	11,911
37 Tourist Facility - Carnarvon Gorge	0.018816	4,341
38 Workers Accommodation less than 5 rooms	0.150000	946
39 Workers Accommodation 5 to 40 rooms	0.300000	19,099
40 Workers Accommodation 41 to 85 rooms	0.475000	51,000
41 Workers Accommodation 86 to 150 rooms	0.475000	89,250
42 Workers Accommodation 151 to 200 rooms	0.475000	144,500
43 Workers Accommodation 201 to 300 rooms	0.475000	195,500
44 Workers Accommodation 301 to 400 rooms	0.475000	276,250
44a Workers Accommodation 401 to 500 rooms	0.475000	357,000
44b Workers Accommodation 501 to 600 rooms	0.475000	437,750
44c Workers Accommodation 601 to 700 rooms	0.475000	518,500
44d Workers Accommodation 701 to 800 rooms	0.475000	599,250
44e Workers Accommodation 801 to 900 rooms	0.475000	680,000

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Category	Rate in \$ (cents)	Minimum (\$)
44f Workers Accommodation 901 to 1,000 rooms	0.475000	760,750
44g Workers Accommodation more than 1,000 rooms	0.475000	884,000
45 Rural Land	0.008191	739
46 Rural - Irrigation	0.052296	739
47 Feedlots up to 5,000 standard cattle units	0.007745	9,878
48 Feedlots 5,001 to 10,000 standard cattle units	0.009344	12,559
49 Feedlots 10,001 to 20,000 standard cattle units	0.011215	22,599
49a Feedlots greater than 20,001 standard cattle units	0.013041	52,284
49b Feedlots 250 to 2,000 standard pig units	0.007788	9,878
50 Coal Mining - Assessed Tonnage Range – 0 to 2,499,999	0.139430	46,014
51 Coal Mining - Assessed Tonnage Range – 2,500,000 to 4,999,999	0.270432	114,580
52 Coal Mining - Assessed Tonnage Range – 5,000,000 to 9,999,999	0.326063	276,077
53 Coal Mining - Assessed Tonnage Range – 10,000,000 to 13,999,999	0.422122	368,105
54 Coal Mining - Assessed Tonnage Range – 14,000,000 or more	0.579523	460,132
55 Other Mines / Extractive Industry - 2 hectares or greater	0.104699	812
56 Other Mines / Extractive Industry - greater than 900 square metres to less than 2 hectares	0.088824	696
57 Other Mines / Extractive Industry - 900 square metres or less	0.112380	546
58 Gas Extraction/ Processing	0.131707	39,322
59 Water Storage, Delivery and Drainage	0.037713	15,526
60 Sporting Organisations and Facilities	0.018163	899
61 Special Purposes	0.036143	899

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Category	Rate in \$ (cents)	Minimum (\$)
62 Other	0.037036	917
63 Extractive Industries Quarries less than 5,000 tonnes	0.023559	7,904
64 Extractive Industries Quarries 5,000 tonnes to 100,000 tonnes	0.047194	15,809
65 Extractive Industries Quarries greater than 100,000 tonnes	0.094245	31,612
66 Caravan Parks - Category 1	0.017785	724
67 Caravan Parks - Category 2	0.025266	1,486
68 Petroleum Leases	1.900000	37,804
69 Transformers	0.079516	899
70a Public Accommodation Facilities more than 80 rooms, units or sites – Emerald	0.044118	29,217
70b Public Accommodation Facilities more than 80 rooms, units or sites – Blackwater	0.063191	29,217
70c Public Accommodation Facilities more than 80 rooms, units or sites - in all other Towns	0.033799	29,212
71 Mining Claims greater than 900 square metres to less than 2 hectares	0.027722	677
72 Mining Claims equal to 900 square metres or less	0.027722	531
73 Mining Claims 2 hectares to 20 hectares	0.027722	790
74 Large Scale Renewable Energy Farm	0.059138	27,281

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(e) Limitation on increase in rates and charges

A. In accordance with section 116 of the LG Regulation, council may resolve to limit the increase in rates or charges when it resolves to levy rates and charge. Subject to paragraphs B, C, D and E below, council has resolved to limit the increase in rates to the following classes of category:

Class of Category	Differential Rating Categories	Limitations on Increase
Principle Place of Residence	Categories 1a-6, Category 19	10%
Multi-Unit (flats)	Categories 7a-18b	10%
Non-Principal Place of Residence	Categories 20a-25 Category 26	10%
Commercial/Industrial/Other	Categories 27a-37 Categories 59-62 Categories 66-67 Categories 69-70c Category 74	10%
Workers Accommodation	Categories 38-44g	No Limitation
Rural	Categories 45-49b	10%
Coal Mining	Categories 50-54	30%
Other Mines/Extractive	Categories 55-58 Categories 63-65	30%
Petroleum Leases	Category 68	No Limitation
Mining Claims	Categories 71-73	10%

- B. The limitations on increases in paragraph A will be applied and removed on a whole year basis only (as at the time of the land's rating category determined under section 81(4) and (5) of the Local Government Regulation 2012), where applicable, and adjustments will not be applied for part of a year.
- C. Subject to paragraph D the limitations on increases in paragraph A will only apply for land that remains in the same class of category in 2023-24 and will not apply;
- where a property is assigned to another differential rating category which is not in the same class of category.
- D. However, paragraph C will not apply if the differential rating category for the land changes from the rural land only because of the adoption of the defined urban area policy and the maps contained within.
- E. The limitations on increases in paragraph A will not apply:
- where the rateable assessment is levied the minimum general rate for the current year;
 - where the general rate was calculated on a valuation to which Section 50 of the Land Valuation Act 2010 applied (i.e., developers' concession); or
 - where the general rate was calculated on a valuation issued pursuant to Section 274 of the Land Valuation Act 2010 (i.e., offset valuation).

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Specific examples to clarify the application of limitation on increases:

1. Land that was categorised residential principal place of residence in 2022-23 but is categorised residential non-principal place of residence in 2023-24 will not receive the benefit of the limitation on increase.
2. Land that was categorised in any Residential Place of Residence <>\$60,000 category or Non-Residential Place of Residence <>\$60,000 or Large Urban Home Sites PPR or Non PPR <>\$80,000 which changes category solely by virtue of the fact that the 2023-24 valuation places the property in another category but remains in the “Principal Place of Residence” class of category will receive the benefit of the limitation on increase.
3. Land that was categorised rural residential non-principal place of residence in 2022-23 but is categorised Commercial/Industrial in 2023-24 will not receive the benefit of the limitation on increase.

(f) Separate Rates and Charges

Separate Rates and Charges are for any other service, facility or activity that is not funded through other general rates, special rates or charges or utility charges.

Council is not levying any separate rates or charges in the financial year.

(g) Special Rates and Charges

Special Rates and Charges are for services, facilities and activities that have a special association with particular land.

In accordance with section 92 and 94 of the LG Act and section 94 of the LG Regulation, council makes the following special rates and charges:

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LILYVALE ROAD MAINTENANCE SPECIAL RATE

1. The rateable land to which the special rate applies is described as - Lot 1 ML 1789, Lot 1 ML 1923, Lot 1 ML 7007, Lot 1 ML 70061, Lot 1 ML 70481, Lot 1 ML 70330, Lot 1 ML 70301, Lot 1 ML 70302 and Lot 1 ML 1978.
2. The overall plan for this special rate was first adopted by council at its budget meeting held on 30 June 2021 and is being amended by the adoption of this revenue statement. The amended overall plan is as follows:
 - (a) The service facility or activity for which the special rate is made is maintenance and upgrading of Lilyvale Road.
 - (b) The rateable land to which the special rate applies is Lot 1 ML 1789, Lot 1 ML 1923, Lot 1 ML 7007, Lot 1 ML 70061, Lot 1 ML 70481, Lot 1 ML 70330, Lot 1 ML 70301, Lot 1 ML 70302 and Lot 1 ML 1978, (assessment 11433 and 11542).
 - (c) The estimated cost of implementing the overall plan (including council's contribution to the cost of the works) is \$8,267,374.
 - (d) The estimated time for implementing the overall plan is 6 years ending 30 June 2027.
3. The occupier of the land to be levied with the special rate specially contributes towards the need for council to provide the services and facilities because:
 - (a) The occupier of the land conducts a coal mining operation using the land and, as such, are required to maintain a high standard of road access; and
 - (b) The services and facilities would not need to be provided at the level at which they are in fact provided, and some would not need to be provided at all, if the use of the land (to be levied with the special rate) for coal mining was not occurring.
4. For the 2023-24 financial year, council has determined that, having regard to the extent to which different land specially benefits from the services and facilities for which the rate is levied, the amount of the special rate shall be:
 - (a) \$0.045863 in the dollar for the land described as Lot 1 ML 1789, Lot 1 ML 1923, Lot 1 ML 7007 and Lot 1 ML 70061 (assessment 11433).
 - (b) \$0.049710 in the dollar for the land described as Lot 1 ML 70481, Lot 1 ML 70330, Lot 1 ML 70301, Lot 1 ML 70302 and Lot 1 ML 1978 (assessment 11542).
5. The Annual Implementation Plan for which the 2023-24 special rate is levied, is as follows:
 - (a) The actions or process to be undertaken pursuant to the overall plan include maintenance and upgrade works on Lilyvale Road.
 - (b) The estimated cost of the Annual Implementation Plan for 2023-24 is \$448,661. The 2023-24 special rate levy is \$1,250,143, which includes a shortfall of \$801,482 in the funding via the levied and collected 2022-23 special rate.

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YAN YAN ROAD MAINTENANCE SPECIAL RATE

1. The rateable land to which the special rate applies is described as - Lot 1 ML 1789, Lot 1 ML 1923, Lot 1 ML 7007, Lot 1 ML 70061, Lot 1 ML 70481, Lot 1 ML 70330, Lot 1 ML 70301, Lot 1 ML 70302 and Lot 1 ML 1978.
2. The overall plan for this special rate was first adopted by council at its budget meeting held on 30 June 2021 and is being amended by the adoption of this revenue statement. The amended overall plan is as follows:
 - (a) The service facility or activity for which the special rate is made is maintenance and upgrading of Yan Yan Road.
 - (b) The rateable land to which the special rate applies is Lot 1 ML 1789, Lot 1 ML 1923, Lot 1 ML 7007, Lot 1 ML 70061, Lot 1 ML 70481, Lot 1 ML 70330, Lot 1 ML 70301, Lot 1 ML 70302 and Lot 1 ML 1978, (assessment No 11433 and 11542).
 - (c) The estimated cost of implementing the overall plan (including council's contribution to the cost of the works) is \$279,499.
 - (d) The estimated time for implementing the overall plan is 6 years ending on 30 June 2027.
3. The occupier of the land to be levied with the special rate specially contributes towards the need for council to provide the services and facilities because:
 - (a) The occupiers of the land conduct a coal mining operation using the land and, as such, are required to maintain a high standard of road access; and
 - (b) The services and facilities would not need to be provided at the level at which they are in fact provided, and some would not need to be provided at all, if the use of the land (to be levied with the special rate) for coal mining was not occurring.
4. For the 2023-24 financial year, council has determined that, having regard to the extent to which different land specially benefits from the services and facilities for which the rate is levied, the amount of the special rate shall be:
 - (a) \$0.001788 in the dollar for the land described as Lot 1 ML 1789, Lot 1 ML 1923, Lot 1 ML 7007 and Lot 1 ML 70061 (assessment 11433); and
 - (b) \$0.001312 in the dollar for the land described as Lot 1 ML 70481, Lot 1 ML 70330, Lot 1 ML 70301, Lot 1 ML 70302 and Lot 1 ML 1978 (assessment 11542).
5. The Annual Implementation Plan for which the 2023-24 special rate is levied, is as follows:
 - (a) The actions or process to be undertaken pursuant to the overall plan include maintenance and upgrade works on Yan Yan Road.
 - (b) The estimated cost of the Annual Implementation Plan for 2023-24 is \$67,849, of which the costs are partially funded via the levied and collected 2022-23 special rate. The 2023-24 special rate levy is \$39,348.

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ANNCROUYE ROAD MAINTENANCE SPECIAL RATE

1. The rateable land to which the special rate applies is Lot 1 ML 1831, Lot 25 CNS 421, Lot 7 CNS 427, and Lot 8 TT 390.
2. The overall plan for this special rate was first adopted by council at its budget meeting held on 30 June 2021 and is being amended by the adoption of this revenue statement. The amended overall plan is as follows:
 - (a) The service, facility or activity for which the special rate is made is maintenance and upgrading of Anncrouye Road.
 - (b) The rateable land to which the special rate applies is Lot 1 ML 1831, Lot 25 CNS 421, Lot 7 CNS 427, and Lot 8 TT 390 (assessment numbers 11414, 11422, and 11702).
 - (c) The estimated cost of implementing the overall plan (including council's contribution to the cost of the works) is \$1,039,660.
 - (d) The estimated time for implementing the overall plan is 6 years ending on 30 June 2027.
3. The occupier of the land to be levied with the special rate specially contributes towards the need for council to provide the services and facilities because:
 - (a) The occupiers of the land conduct a coal mining operation using the land and, as such, are required to maintain a high standard of road access; and
 - (b) The services and facilities would not need to be provided at the level at which they are in fact provided, and some would not need to be provided at all, if the use of the land (to be levied with the special rate) as a coal mine was not occurring.
4. For the 2023-24 financial year, council has determined that the amount of the special rate shall be \$0.000493 in the dollar for the land described as Lot 1 ML 1831, Lot 25 CNS 421, Lot 7 CNS 427, and Lot 8 TT 390 (assessment numbers 11414, 11422, and 11702).
5. The Annual Implementation Plan for which the 2022-23 special rate is levied, is as follows:
 - (a) The actions or process to be undertaken pursuant to the overall plan include maintenance and upgrade works on Anncrouye Road.
 - (b) The estimated cost of the Annual Implementation Plan for 2023-24 is \$632,182, of which the majority of costs were fully funded via the levied and collected 2021-22 special rate. The 2023-24 special rate levy is \$1,415

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OAKY CREEK MINE (TOWN OF TIERI) SPECIAL RATE

1. The rateable land to which the special rate applies Lot 21 CNS 436, Lot 5 TT 450, Lot 1 ML 1832, Lot 1 ML 2004, Lot 1 ML 70241 and Lot 1 ML 70327.
2. The overall plan for the facilities in respect of which the special rate is made and levied be identified as follows:
 - (a) The service facility or activity for which the special rate is made is a contribution towards the cost of provision of a range of council services for the Town of Tieri, being that part of the cost not met by the differential general rates. Further particulars of the anticipated or proposed works and particulars of the costs in relation to those works are set out in the attached document known as “Budget 2023-24 - Tieri Town Administration, Revenue and Expenses”.
 - (b) The rateable land to which the special rate applies is Lot 21 CNS 436, Lot 5 TT 450, Lot 1 ML 1832, Lot 1 ML 2004, Lot 1 ML 70241 and Lot 1 ML 70327 (assessment numbers 11415 and 11418).
 - (c) The estimated cost of implementing the overall plan is \$2,135,433.
 - (d) The time for implementing the overall plan is 1 year ending on 30 June 2024. However, provision of services to the Town of Tieri is an ongoing activity, and further special rates are expected to be made in future years over the life of the coal-mining activities of Oaky Creek and Oaky North Coal Mines and the consequent existence of the Town of Tieri.
3. The occupier of the land to be levied with the special rate specially contributes towards the need for council to provide those works services and facilities because:
 - (a) the occupier of the land to be levied conducts a coal mine on that land, and needs to attract a substantial local resident work force for that purpose;
 - (b) the township of Tieri was established for that purpose, and initially provided with urban services and infrastructure under an infrastructure agreement entered into in 1984 between council and the then operator of the coal mine;
 - (c) the overall level of sporting, recreational, cultural, road, water, sewerage and support infrastructure and services provided for the township of Tieri is of a high standard which could not be provided or maintained without the imposition of the special rate;
 - (d) the provision of these services assists in making the Town of Tieri a comfortable and attractive place to live for mine employees (i.e., employees who work on the land to be levied with the special rate) and their families who constitute a large majority of the population of the town;
 - (e) this in turn creates employment and other opportunities leading to the provision of extra support services such as banking, health and education which further enhance the suitability and attraction of the town as a place of residence for mine employees;
 - (f) the works facilities and services would not need to be provided at the level at which they are in fact provided, and some would not need to be provided at all, if the use of the land (to be levied with the special rate) as a coal mine was not occurring.
4. For the 2023-24 financial year, council has determined that, having regard to the extent to which different land specially benefits from the services and facilities for which the rate is levied, the amount of the special rate shall be \$0.245452 in the dollar.

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(h) Utility Charges

Water

Council will make and levy water utility charges to offset the cost of providing water services.

The water utility charge shall be levied on all land which is within council's Defined Water Supply Area and to other land to which water services are provided.

For the 2023-24 year, council will charge for water services using a 2-part tariff consisting of:

- **Water Access Charge:** levied on all properties within the Defined Water Supply Area (irrespective of whether the property is connected or not) and properties to which water services are provided.
- **Water Consumption Charge:** levied on properties to which water services are provided on the basis of a charge per kilolitre of water consumed, with a tiered rate for the first 180KL consumed per half year and each kilolitre of water exceeding the 180KL threshold

In accordance with Section 99(3) of the LG Regulation, council's water year for consumption charges will commence on 1 June 2023 and end on 31 May 2024.

Accordingly, the references in the water consumption charges that refer to "year" is a reference to the year beginning 1 June 2023 and ending 31 May 2024 and the references to "half year" are references to the half years beginning 1 June 2023 and ending 30 November 2023 and the half year beginning 1 December 2023 and ending 31 May 2024 respectively

Water consumption is measured half yearly for the readings taken at 31 May and 30 November each year. Council will apply section 102 of the LG Regulation to the reading of water meters so that if a meter is due to be read on a particular day, the meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day.

With respect to the **Water Access Charge**, the following should be noted:

- (1) A water access charge is also applied to each separately rated parcel of vacant land within the Defined Water Supply Area that is not connected to the council's reticulated water supply system.
- (2) Properties with multiple connections are levied a water access charge for each connection.
- (3) Flats and multi-unit dwellings on a single land title will be levied a water access charge equivalent to a 20mm metered connection for each flat or multi-unit dwelling on the property.
- (4) For land which forms part of a scheme under the Body Corporate and Community Management Act 1997, the following arrangements shall apply:
 - (a) for a scheme in which each lot and, if applicable, the common property has a council owned meter installed:
 - (i) each lot owner shall be charged a water access charge (based on meter size) per lot.
 - (ii) the body corporate for the scheme shall be charged a water access charge (based on meter size) per meter on the common property.
 - (iii) see the Water Supply (Safety and Reliability) Act, section 35 (and its predecessor Water Act 2000 section 383): a meter installed by, or which the service provider approves for installation is the property of the service provider. Meters installed to measure water supply to a lot in, or to common property of, a scheme established post-1 January 2008, if the meter was installed post-1 January 2008 pursuant to a compliance request made post-31 December 2007 under the Plumbing & Drainage Act are owned by the service provider. See also BCCM Act section 20(1)(a)(i). Conversely, depending upon the circumstances of its

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installation, a meter installed pre-2 January 2008 may be the property of the service provider or part of the scheme's common property.

- (b) for a scheme in which each lot and (if applicable) the common property do not each have a council-owned meter installed, each lot owner shall be charged a water access charge per lot equivalent to a 20mm metered connection.
- (5) For land which form part of a parcel under *the Building Units and Group Titles Act 1980*, the following arrangements shall apply:
- (a) for a parcel in which each lot and, if applicable, the common property has a council-owned meter installed:
 - (i) each lot proprietor shall be charged a water access charge (based on meter size) for their respective lot
 - (ii) each lot proprietor shall be charged a water access charge (based on meter size) per meter installed on common property, apportioned between all the lot proprietors in accordance with the lot entitlements of the respective lots.
 - (b) for a parcel in which each lot and (if applicable) the common property do not each have a council-owned meter installed:
 - (i) for each lot, each lot proprietor shall be charged a water access charge for their respective lot equivalent to a 20mm metered connection
 - (ii) for the common property, each lot proprietor shall be charged a water access charge equivalent to a 20mm metered connection apportioned between all the lot proprietors in accordance with the lot entitlements of the respective lots.

With respect to the **Water Consumption Charge**, the following should be noted:

- (1) A standard property with a single metered connection is provided a threshold of 180KL consumption per half year, where water consumed is charged per kilolitre at the first-tier consumption rate. Any water consumed in excess of the 180-kilolitre threshold per half year is charged the second-tier rate per kilolitre.
- (2) Unused water entitlements at the first-tier consumption rate are not carried forward to future read periods.
- (3) Where water is supplied to flats or multi-unit dwellings on a single land title, the consumption volume allowed in each water consumption tier will be multiplied by the number of flats or multi-unit dwellings on the premises.
- (4) For land which forms part of a scheme under the Body Corporate and Community Management Act 1997 or a parcel under the Building Units and Group Titles Act 1980, the following arrangements shall apply:
 - (a) Where the consumption of water is not separately metered by council-owned water meters installed for the supply of water to each lot and (if applicable) to the common property, council will levy each lot-owner/proprietor for a share of the consumption volume recorded by the water meter at the boundary of the scheme/parcel, and that share will be equivalent to the ratio of the contribution schedule lot entitlement for the respective lot in the community management statement for the scheme or in the plan for the parcel.
 - (b) Where the consumption of water is separately metered by council-owned meters for the supply of water to each lot and (if applicable) to the common property, council will separately levy the lot owner of each lot and the body corporate for the scheme for the supply of water to the common property based on the measured volume of water consumed on the relevant land.
- (5) In regard to dedicated fire services:
 - (a) In line with other properties with more than one metered connection, council will charge a separate access charge for the service (equivalent to a 20mm connection), in addition to other access charges for standard water connection to the property.

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- (b) Consumption charges will be applied as per normal consumption charges unless council resolves to discount the charge.
- (c) A discount may be eligible if the Queensland Fire and Rescue Service reports or verifies, or council otherwise verifies, that the service was used during a read period to fight a fire.

Water Access Charges – Connected Land

The following base access charge will apply per chargeable meter unit for the 2023-24 year:

Location	Access Charge (\$)
All Schemes	715

The following table summarises the multiplier unit to be applied to each connection for the 2023-24 year:

Item	Trickle	20mm	25mm	32mm	34mm	40mm	50mm	80mm	100mm	150mm
Residential - All Schemes										
Residential	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Residential - All Schemes										
All Land Uses	0.50	1.00	1.00	1.64	1.85	2.56	4.00	10.24	16.00	36.00

The following table summarises the amount per each connection when the above multiplier is applied (rounded to the nearest dollar):

Item	Trickle	20mm	25mm	32mm	34mm	40mm	50mm	80mm	100mm	150mm
Residential - All Schemes (\$)										
Residential	358	715	715	715	715	715	715	715	715	715
Non-Residential - All Schemes (\$)										
All Land Uses	358	715	715	1,173	1,323	1,830	2,860	7,322	11,440	25,740

Water Access Charges – Vacant Land

The following vacant charges will apply for the 2023-24 year:

Location	Vacant Charge (\$)
All schemes	715

Water Consumption Charges

The water consumption charges will apply for the 2023-24 year:

Scheme	Item	Consumption Charge (\$)
All schemes (excluding Caringal Road and Raw Water Duaringa)	First 180KL per half year	1.90 / KL
	Volume in excess of 180KL per half year	3.07 / KL
Caringal Road	First 180KL per half year	No charge
	Volume in excess of 180KL per half year	0.87 / KL
Raw Water Duaringa	Volume per KL	0.84 / KL

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Sewerage

Council will make and levy a sewerage utility charge on the basis of equitable distribution of cost to those who utilise, or have the capacity to benefit from, the provision of sewerage services.

The sewerage utility charge shall apply to land which is within the council's Defined Sewerage Area and to other land to which sewerage services are provided.

For the 2023-24 year, council will charge for sewerage services using a pedestal-based charge, where levies are calculated based on the number of pedestals provided on the property.

In the setting of sewerage utility charges, the following should be noted:

- (1) Land used for the purposes of a single dwelling house or dwelling unit, including a residential lot which forms part of a scheme under the *Body Corporate and Community Management Act 1997* or a parcel under the *Building Units and Group Titles Act 1980* will be levied with a Residential Charge, irrespective of the number of pedestals on the land.
- (2) Land used for the purposes of more than one dwelling house or dwelling unit, will be levied with a Residential Charge for each dwelling house or dwelling unit on the land.
- (3) Land used for the purposes of residential flats or multi-unit dwellings on a single land title will be levied with a Residential Charge for each flat or multi-unit dwelling.
- (4) Land used for any non-residential purpose, including a commercial lot or an accommodation lot, which forms part of a scheme under the *Body Corporate and Community Management Act 1997* or a parcel under the *Building Unit and Group Titles Act 1980*, will be levied a charge for each pedestal or urinal installed. The charge for each additional pedestal shall be less than the charge for the first pedestal.
- (5) A charge is also applied to each separately rated parcel of vacant land within the defined sewerage area that is not connected to the council's sewerage system

Adopted Sewerage Charges

The following sewerage charges will apply for the 2023-24 year:

Item	Charge (\$)
Residential Charge and Non-Residential first pedestal	823
Non-Residential per each additional pedestal	473
Vacant	823

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Waste Management

Council will make and levy waste management utility charges for the purposes of defraying the cost of operating landfill and tip operations, kerbside refuse collection and general waste management services provided by council.

These charges are set to recover these costs and varies depending on the use of land. Council has determined that it will make refuse collection services available to the following defined urban areas:

1. Springsure
2. Rolleston
3. Capella
4. Bluff
5. Dingo
6. Duaringa
7. Emerald
8. Anakie
9. Blackwater
10. Tieri
11. Comet
12. Other designated areas to which the council determines it will provide a refuse collection service.

The defined urban areas are as per the map included in council's Defined Urban Areas Policy.

The **Waste Management Charge**, which shall fund the cost of landfill and refuse collection centre operations, shall be levied on all properties within the region (including each separately rated parcel of vacant land), irrespective of whether the property is within the abovementioned service areas.

The **Refuse Collection Charge** shall fund the cost of providing a general waste bin and recycling bin kerbside collection service. This charge will be levied and recovered irrespective of whether a refuse collection service is actually provided, whether the occupier avails themselves of the service and irrespective whether the premises are unoccupied for any period during the year.

As a minimum council will levy 1 (one) general waste bin and 1 (one) recycling bin to each of the following:

- (1) all residential properties within the abovementioned service areas, and
- (2) each individual multi-unit (flat) residential dwelling on a single land title within the abovementioned service areas; and
- (3) all other properties where the ratepayer elects to receive the refuse collection service.

Notwithstanding clause (2), council reserves the right to amend the number of bins required for an individual multi-unit property, on application, where it can be demonstrated that council is unable to practically service the property due to physical location and access constraints.

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Waste Management Charges

For the 2023-24 financial year, the **Waste Management Charge** shall be as follows:

Residential properties	\$224 per dwelling/unit
Rural properties (where serviced)	\$224 per assessment
Public Accommodation and Workers Accommodation	\$281 per residence and for each four (4) rooms
Caravan parks	\$281 for each three (3) slabs/tenements/sites
Commercial and Industrial	\$281 per each caretaker's residence/shop/business
Hotel/Tavern with Public Accommodation	\$281 per hotel and for each four (4) rooms
Mining Leases/Claims	\$78 per assessment
All other properties not listed above that are inside the collection service area	\$224 per assessment
Properties outside the abovementioned collection service areas that are not levied a refuse collection charge	\$78 per assessment

For the 2023-24 financial year, the **Refuse Collection Charge** shall be as follows:

Residential properties	\$186 per general waste bin \$160 per recycling bin \$146 per additional recycling service
Rural properties (where serviced)	\$198 per general waste bin \$160 per recycling bin \$146 per additional recycling service
Commercial and Industrial	\$289 per general waste bin* \$185 per recycling bin \$146 per additional recycling service
All other properties	\$198 per general waste bin \$185 per recycling bin \$146 per additional recycling service

*Includes the Queensland Waste levy annual charge of \$91 per general waste bin in accordance with the *Waste Reduction and Recycling Act 2011*

(i) Cost – Recovery Fees

Council imposes cost–recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken.

The quantum of each fee reflects as far and as accurately as possible, the actual cost of providing these services and facilities.

(j) Commercial Fees

Council has the power to conduct business activities and make and collect fees for services and facilities it provides on this basis. Commercial fees 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 fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

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2.2 Concessions

(a) Pensioners

In accordance with section 122(1)(b) of the LG Regulation, the council resolves to grant a concession to an *Approved Pensioner*.

An *Approved Pensioner* is a pensioner who:

1. is eligible for a state government remission; and
2. is the owner or life tenant, either solely or jointly, of the rated property which is his/her principal place of residence, and the primary place of residence must not be part of a commercial enterprise; and
3. has, either solely or jointly with a co-owner, a legal responsibility for the payment of rates and charges which are levied in respect of the property in which they reside

In the case of joint ownership, only one owner must meet the above pensioner criteria in order to qualify for this remission of rates.

Each applicant must apply in writing on a prescribed form (where required) and confirm their status as an *Approved Pensioner* on at least an annual basis or in a manner in compliance with State requirements.

Council will grant a concession in the form of a rebate of up to 50% of all rates and charges payable by an *Approved Pensioner* subject to the following exclusions:

- special rates and charges;
- water consumption charges and;
- Queensland State Government emergency management levy.

For avoidance of doubt:

The rebate will not be applied retrospectively to any rating period prior to the rating period in which the application for the rebate was made; and

Where the eligibility date is confirmed as being a date falling in a previous rating period then the rebate will be granted for the entire current rating period in which the application was made; and

Where the eligibility date is confirmed as being within the current rating period in which the application was made then the rebate will be granted from the first day of the next period; and
The rebate will be granted pro rata to the qualifying pensioner's proportional share of ownership of the land, except where the land is owned only by the pensioner and another person who is married to, or in a de facto relationship with, the pensioner, in which case the rebate will be applied in full; and

Where a pensioner becomes ineligible for the rebate, for any reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period.

(b) Entities whose objects do not include making a profit

Council may grant concessions to certain eligible organisations whose objects do not include the making of a profit.

In accordance with sections 120(1)(b) and 122(1)(b) of the LG Regulation, council resolves to grant concessions to sporting, recreational and not-for-profit organisations.

To be eligible for a concession the following criteria must be met:

- (i) the organisation has not-for-profit status; and
- (ii) the organisation is the sole occupant or owner of the subject land; and
- (iii) the organisation supplies an audited financial statement, no older than 24 months, when making first application; and
- (iv) organisation is incorporated, and the constitution rules or other governing documents of the organisation are provided with the first application; and

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- (v) the entity's governing documents prohibit the distribution of funds or property to members or third parties except where bona fide goods or services are being provided; and
- (vi) the organisation is one of the eligible entity sub-types described below.

New applications will be considered and approved at a general council meeting. All new applications require, as a minimum, audited financial annual statements, no older than 24 months. Where audited statements are not available, full rate payment is required and any subsequent rebate will be applied after a positive assessment of the application.

All not-for-profit organisations that receive rebates of general rates for the 2022-23 financial year will be granted the concession for the 2023-24 financial year without being required to make a new application if they still meet the eligibility criteria.

Eligible entities include:

(i) **Community Groups**

Council recognises the value of community groups operating in the region and may grant a concession of 100% for general rates for land owned by certain community groups other than organisations referred to in (ii), (iii) and (iv) below.

(ii) **Churches**

In accordance with section 73(a)(i) of the LG Regulation, land owned by a religious entity and used for religious purposes is exempt from rating where its area is less than 20 hectares.

Where the exemption does not apply, council may consider granting a rebate for general rates to land owned by not-for-profit entities where land is used for religious purposes.

(iii) **Other Community Organisation**

It is intended that this concession will also apply to other not-for-profit entities which have a wider community outreach/assistance focus than the community groups referred to in (i), (ii) and (iv).

Council may grant a rebate of 100% for general rates for land owned by other community organisations.

(iv) **Sporting Clubs**

Council recognises the value of various sporting clubs operating in the region and may grant a rebate of 50% in respect of general rates and in some cases a rebate of 100% may be granted depending on the assessment of the application. Where a liquor licence is operated by the sporting club more than 3 days per week a maximum rebate of only 50% can be granted.

(c) Deferred Payment Arrangements and Other Concessions

In order to assist those experiencing financial hardship, council hereby resolves in accordance with section 120 (1)(c) of the LG Regulation, to enter into an agreement pursuant to section 121(b) of the LG Regulation, to defer payment of outstanding rates or charges to those who satisfactorily complete and submit an application in the approved form under council's Rates and Charges Collection Policy.

Further, that whilst payments are made in accordance with the agreed and approved arrangement, that interest is not applied to outstanding balances, but will be applied from the due date for payment, should the repayments be in default.

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The Rates and Charges Collection Policy usually refer to those that enter into an arrangement to repay within the current rating period.

Council will also consider requests for other assistance measures in accordance with council's adopted Financial Hardship Policy. This policy applies to property owners and/or customers experiencing financial hardship. They are recognised as those who intend to pay but do not have the financial capacity to make payment in full by the end of the current rating period or by a payment commitment applicable under council's Rates and Charges Collection Policy.

(d) Other concessions

(1) Mining Claims overlapping Residential Tenure

In accordance with sections 120(1)(g) and 122(1)(b) of the LG Regulation, council resolves to grant a concession with respect to the rates payable on residential land which is subject to a mining claim (in contradistinction to a mining lease) in circumstances where:

1. the mining claim and the residential land are in the same ownership; and
2. eighty percent (80%) or more of the area of the mining claim overlaps the residential land, and
3. the rates owing on both the mining claim and the residential land have been paid in full.

The concession shall be a rebate of 100% of the rates payable on the claim and will be granted, upon application to the CEO, where the abovementioned criteria are met.

(2) Waste Management Charges

Council resolves to grant a concession with respect to waste management charges payable on mining claims where:

1. multiple mining claims are held in the same ownership, or, contiguous claims are held in the same family unit, and
2. the rates and charges owing on all mining claims have been paid in full.

Council further resolves to grant a concession with respect to Permits to Occupy attached to a mining claim (bore/pump sites etc.).

These concessions shall be a rebate of 100% of the waste management charges payable on all mining claims over and above the charges payable on one mining claim, and 100% of the charges levied on Permits to Occupy which are attached to a mining claim.

The concession will be granted, upon application to the CEO, where these criteria are met.

For avoidance of doubt:

An individually rated mining claim shall not be eligible to have 2.2(d)(1) and 2.2(d)(2) applied concurrently

(3) Quarries

In accordance with section 120(1)(c) and 122(1)(b) of the LG Regulation, council resolves to grant a concession to properties included within differential rate categories 63 to 65, if the criteria for granting the concession is met.

To meet the criteria, the ratepayer must provide sufficient evidence to satisfy council that the actual annual level of production is such that, if categorisation was based on actual level of production rather than approved level of production, the property would be placed in another category.

The concession shall be a rebate of the difference between the two categories as assessed and will be granted, upon application to the CEO, where the abovementioned criteria is met.

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(4) Rural Ratepayer Family Succession Concession

1. In accordance with section 122(1)(b) of the Local Government Regulation 2012 resolves to grant a concession to all eligible ratepayers who are members of a class of ratepayers in the differential generate rate categories of:
45 – Rural Land, or
46 – Rural Irrigation
2. In accordance with section 122(5), of the Local Government Regulation 2012, council grants the concession only if the ratepayer meets the following eligibility criteria:
 - a. In accordance with section 122(5), of the Local Government Regulation 2012, council grants the concession only if the ratepayer meets the following eligibility criteria:
 - b. The transfer or change occurred during the 2021-22, 2022-23 or 2023-24 financial year; and
 - c. As a result of the transfer or change in ownership, council's limitation on the increase of general rates has ceased to apply, and
 - d. An application to receive the benefit of this concession is made by the ratepayer in the form of an email or letter to council, on or before 5pm on 30 June 2024; and
 - e. The application is accompanied by information to the satisfaction of council's Chief Executive Officer (such as for example, correspondence from a lawyer, accountant or financial adviser) confirming that the ownership of the land was obtained by way of transfer, separation or amalgamation of a rateable assessment, sale from or to, a close family member or legal entity controlled by a close family member; and,
 - f. For the purpose of this concession:
 - (i) 'Close family member' means grandparent, parent, spouse, or sibling of the new owner.
 - (ii) Where the ratepayer is not a natural person, the ratepayer must be controlled by a 'close family member' of the previous owner.
3. For transfers or changes which occurred in 2021-22, in accordance with section 121(a) of the Local Government Regulation 2012, the concession shall be a rebate of general rates payable such that the annualised amount of general rates payable are:
 - a. For the 2021-22 financial year no more than 15% of the general rates payable in the 2020-21 financial year, and
 - b. For the 2022-23 financial year no more than 30% of the general rates payable in the 2021-22 financial year.
4. For transfers or changes which occurred in the 2023-24 financial year, in accordance with section 121(a) of the Local Government Regulation 2012, the concession shall be a rebate of general rates payable such that the annualised amount of general rates payable are no more than 10% of the general rates payable in the 2022-23 financial year.
5. Council grants this concession in accordance with section 120(1)(c) of the Local Government Regulation 2012, on the basis that the payment of the rates will cause hardship as the stated class of ratepayers have been disadvantaged due to merely pursuing family succession planning arrangements, compared to the general body of ratepayers in terms of the impact of the general rates levied, by not receiving the limitation of increase under section 116 of the Local Government Regulation 2012.

(e) **Other Concessions – Class Concessions**

Consideration may be given by council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the state government and/or where an extreme event occurs that affects all or part of the property.

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2.3 Discount

In accordance with section 130 of the LG Regulation, and to encourage the prompt payment of rates and charges, a discount of 5.00% will be allowed to any ratepayer that pays all rate and charges in full, including arrears, by the date, set by council pursuant to section 118 of the LG Regulation, by which rates and charges must be paid.

The discount shall be applied to the rate or charge net of any rebates available, other than the following rates and charges which are not subject to the discount:

- water consumption charges
- special rates or charges
- State Emergency Management, Fire and Rescue Levy

2.4 Interest

In accordance with section 133 of the LG Regulation council will apply interest at a rate of 8.00% per annum compounding at daily rests on all overdue rates, charges, special levies, water usage amounts and any other amount outstanding indicated on the rate notice from the date on which they become overdue. Interest shall not apply to the balance of deferred payment arrangements that are not overdue.

2.5 Issue of Rate Notices

Rate Notices

In accordance with section 107 of the LG Regulation and section 114 of the Fire and Emergency Services Act 1990, council will issue rate notices for all general rates, special rates and charges, wastewater and waste utility charges and other charges (other than water access and consumption charges) half yearly. The first notice will be for the half year ended 31 December and the second notice for the half year ended 30 June.

The anticipated dates of issue are listed below for each notice period for:

- Issue date for first half rate notice – August 2023
- Issue date for second half rate notice – February 2024

Water Notices

In accordance with section 107 of the LG Regulation, water access and consumption charges will be levied half yearly based on a water consumption rating period beginning 1 June and ending 31 May.

The anticipated dates of issue for each notice period are:

- October 2023– which will cover water consumption measured for the previous half year from 1 December and ending 31 May. Access charges will cover the period 1 July to 31 December for the current year
- April 2024 – which will cover water consumption measured for the previous half year beginning 1 June and ending 30 November. Access charges will cover the period 1 January to 30 June for the current year
- Or in conjunction with the rate notice for the half year ending 30 June and 31 December, respectively

2.6 Payment of Rates and Charges

In accordance with section 118 of the LG Regulation the date by which rates or charges must be paid, is the date that is 31 days after the issue of the rate notice.

2.7 Right of Objection

The landowner may object to the categorisation of their land by giving council an Objection Notice on the form approved by the council within 30 days after the date of issue of the rate notice.

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The sole ground on which an object can be made is that, having regard to the criteria determined by the council for categorising rateable land, your land should have been included, as at the date of issue of the rate notice, in another of the categories specified in this statement.

Giving an Objection Notice will not, in the meantime, affect the levy and recovery of the rates specified in the rate notice.

If, because of an objection made, your land is included in another category, an adjustment of rates will be made by council.

3.0 Definitions

To assist in interpretation, the following definitions apply:

CEO	Shall mean the person appointed to the position of Chief Executive Officer under the LG Act and anyone acting in that position.
Council	Refers to Central Highlands Regional Council.
Defined Water Supply Area	Has the meaning given in the Defined Urban Areas Policy.
Defined Sewerage Area	Has the meaning given in the Defined Urban Areas Policy.
Land Use Code	Means the land use code allocated to land by the Department of Resources.
The LG Act	Shall mean the Local Government Act 2009
The LG Regulation	Shall mean the Local Government Regulation 2012.
Region	Shall mean all towns and areas within the Central Highlands Regional council boundary.
Rating Period	Shall mean the period for which rates and charges are levied as specified on the rate notice issued by council.

Strategic Link	Local Government Act 2009 Local Government Regulation 2012
Category	Rates
Lead Business Unit	CFO Office
Public Consultation	No
Adoption Date	28 June 2023
New Review Date	30 June 2024
Document Number	1782426
Record Keeping	ECM, CHRC website
Related Documents	Revenue Policy Rates and Charges Collection Policy Financial Hardship Policy Defined Urban Area Policy

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Budget 2023-2024
Tieri Town Administration, Revenue and Expenses
Oaky Creek Mine (Town of Tieri) Special Rate

Refer section 2.1(g)

Township Accounts	Budget 2023-2024
Revenue	
Net General Rates (Town of Tieri)	774,784
Animal Registration Fees	2,120
Library Income	520
Customer Services	-
Council Houses Rent	23,400
Reserve Transfers - Tieri Township -surplus/(loss) from prior year	92,867
Reserve Transfers - Waste fund - surplus/(loss)	(213,158)
Reserve Transfers - Sewer fund - surplus/(loss)	94,092
Reserve Transfers - Water fund - surplus/(loss)	191,766
Total Revenue	966,391
Less Expenditure	
Town Management and Administration	422,217
Sportsgrounds & Recreation Facilities	145,756
Parks & Gardens Operating Expenses	745,717
Public Conveniences Maintenance	16,628
Street Lighting	76,000
Depot Expenses	20,421
Customer Services	133,794
Public Health	8,570
Animal Control	1,480
SES Expenses	6,984
Civic Centre	35,339
Library Expenses	79,370
Swimming Pool Expenses	9,332
Residence Operating Expenses	62,284
Operating Street works:	
Tieri Township Roads	113,392
Crinum Road	119,381
Oak Creek Road	59,097
Connection Road	41,002
Grasstree Road	5,060
Capital Expenditure:	
Tieri Tennis and Basketball	1,000,000
Total Expenditure	3,101,824
Town of Tieri Operating Surplus/(Loss)	(2,135,433)

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Budget 2023-2024
Tieri Town Administration, Revenue and Expenses
Oaky Creek Mine (Town of Tieri) Special Rate

Refer section 2.1(g)

Tieri Waste	Budget 2023-2024
Revenue	
Net Waste Management (<i>from rate notices</i>)	361,931
Fees and charges	26,000
Total Revenue	387,931
Less Expenditure	
Landfill Operations	496,525
Garbage Collection	104,564
Total Expenditure	601,089
Waste Surplus/(Loss)	(213,158)
Tieri Waste Reserve Opening Balance 1 July 2023	-
Reserve Transfer to Tieri Township	213,158
Tieri Waste Reserve Closing Balance - Surplus/(Loss)	-

Tieri Sewerage	Budget 2023-2024
Revenue	
Net Sewerage charges	690,407
Total Revenue	690,407
Less Expenditure	
Operating expenses:	
Sewerage Operating Expenses and System Maintenance	596,315
Total Expenditure	596,315
Net Sewerage Surplus/(Loss)	94,092
Tieri Sewerage Reserve Opening Balance 1 July 2023	-
Reserve Transfer to Tieri Township	(94,092)
Tieri Sewerage Reserve Closing Balance - Surplus/(Loss)	-

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Budget 2023-2024
Tieri Town Administration, Revenue and Expenses
Oaky Creek Mine (Town of Tieri) Special Rate

Refer section 2.1(g)

Tieri Water	Budget 2023-2024
Revenue	
Operating revenue:	
Net Water Access charges	515,032
Consumption Charges	689,038
Total Revenue	1,204,070
Less Expenditure	
Water Supply Maintenance and Operating Expenses	1,012,304
Total Expenditure	1,012,304
Net Water Surplus/(Loss)	191,766
Tieri Water Reserve Opening Balance 1 July 2023	-
Reserve Transfer to Tieri Township	(191,766)
Tieri Water Reserve Closing Balance - Surplus/(Loss)	-

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