

Title	Revenue Statement 2024-25
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1. Purpose

The purpose of a Revenue Statement is to outline and explain the measures adopted for raising revenue 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 2025.

2. Definitions

To assist in interpretation, the following definitions apply:

CEO	Means 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.
the LG Act	Means the Local Government Act 2009
the LG Regulation	Means the Local Government Regulation 2012.
Region	Means all towns and areas within the Central Highlands Regional Council local government area.
Rating Period	Means the period for which rates and charges are levied as specified on the rate notice issued by Council.

3. Related legislation

- *Local Government Act 2009* (Qld)
- *Local Government Regulation 2012* (Qld)

4. Related documents

- Revenue Policy
- Hardship Policy
- Concealed Water Leaks Policy
- Defined Urban Area Policy

5. General approach to revenue raising

5.1 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.

5.2 Differential general rates

In accordance with sections 80 and 81 of the LG Regulation, council resolves to make and levy differential general rates for the financial year ending 30 June 2025.

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

Council has delegated the power of identifying the rating category to which each parcel of rateable land belongs to the CEO.



Table 1: Differential rating categories

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>1a. Residential Principal Place of Residence - Emerald equal to or less than \$60,000</p>	<p>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.</p>
<p>1b. Residential Principal Place of Residence - in all other Towns equal to or less than \$60,000</p>	<p>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.</p>
<p>1c. Residential Principal Place of Residence - Tieri equal to or less than \$60,000</p>	<p>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.</p>
<p>2a. Residential Principal Place of Residence - Emerald greater than \$60,000</p>	<p>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.</p>
<p>2b. Residential Principal Place of Residence - in all other Towns greater than \$60,000</p>	<p>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.</p>
<p>2c. Residential Principal Place of Residence - Tieri greater than \$60,000</p>	<p>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.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>3. Residential Principal Place of Residence Blackwater</p>	<p>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.</p>
<p>4a. Large Urban Home-sites Principal Place of Residence - Emerald equal to or less than \$80,000</p>	<p>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.</p>
<p>4b. Large Urban Home-sites Principal Place of Residence - in all other Towns equal to or less than \$80,000</p>	<p>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.</p>
<p>4c. Large Urban Home-sites Principal Place of Residence - Tieri equal to or less than \$80,000</p>	<p>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.</p>
<p>5a. Large Urban Home-sites Principal Place of Residence - Emerald greater than \$80,000</p>	<p>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.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>5b. Large Urban Home-sites Principal Place of Residence - in all other Towns greater than \$80,000</p>	<p>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.</p>
<p>5c. Large Urban Home-sites Principal Place of Residence - Tieri greater than \$80,000</p>	<p>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.</p>
<p>6. Large Urban Home-sites Principal Place of Residence Blackwater</p>	<p>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.</p>
<p>7a. Multi-unit (flats) – 2 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 2 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>7b. Multi-unit (flats) – 2 units - in all other Towns</p>	<p>Land used for long term residential purposes with 2 dwelling units within the one title in all other towns not included in category 7a.</p>
<p>8a. Multi-unit (flats) – 3 units Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 3 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>8b. Multi-unit (flats) – 3 units - in all other Towns</p>	<p>Land used for long term residential purposes with 3 dwelling units within the one title in all other towns not included in category 8a.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>9a. Multi-unit (flats) – 4 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 4 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>9b. Multi-unit (flats) – 4 units - in all other Towns</p>	<p>Land used for long term residential purposes with 4 dwelling units within the one title in all other towns not included in category 9a.</p>
<p>10a. Multi-unit (flats) – 5 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 5 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>10b. Multi-unit (flats) – 5 units - in all other Towns</p>	<p>Land used for long term residential purposes with 5 dwelling units within the one title in all other towns not included in category 10a.</p>
<p>11a. Multi-unit (flats) – 6 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 6 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>11b. Multi-unit (flats) – 6 units - in all other Towns</p>	<p>Land used for long term residential purposes with 6 dwelling units within the one title in all other towns not included in category 11a.</p>
<p>12a. Multi-unit (flats) – 7 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 7 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>12b. Multi-unit (flats) – 7 units - in all other Towns</p>	<p>Land used for long term residential purposes with 7 dwelling units within the one title in all other towns not included in category 12a.</p>
<p>13a. Multi-unit (flats) – 8 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 8 dwelling units within the one title in the towns of Emerald and Blackwater.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>13b. Multi-unit (flats) – 8 units - in all other Towns</p>	<p>Land used for long term residential purposes with 8 dwelling units within the one title in all other towns not included in category 13a.</p>
<p>14a. Multi-unit (flats) – 9 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 9 dwelling units within the one title in towns of Emerald and Blackwater.</p>
<p>14b. Multi-unit (flats) – 9 units - in all other Towns</p>	<p>Land used for long term residential purposes with 9 dwelling units within the one title in all other towns not included in category 14a.</p>
<p>15a. Multi-unit (flats) - 10 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 10 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>15b. Multi-unit (flats) - 10 units - in all other Towns</p>	<p>Land used for long term residential purposes with 10 dwelling units within the one title in all other towns not included in category 15a.</p>
<p>16a. Multi-unit (flats) - 11 to 15 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 11 to 15 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>16b. Multi-unit (flats) - 11 to 15 units - in all other Towns</p>	<p>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.</p>
<p>17a. Multi-unit (flats) - 16 to 20 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with 16 to 20 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>17b. Multi-unit (flats) - 16 to 20 units - in all other Towns</p>	<p>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.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>18a. Multi-unit (flats) - more than 20 units - Emerald and Blackwater</p>	<p>Land used for long term residential purposes with more than 20 dwelling units within the one title in the towns of Emerald and Blackwater.</p>
<p>18b. Multi-unit (flats) - more than 20 units - in all other Towns</p>	<p>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.</p>
<p>19. Rural Residential - Principal Place of Residence</p>	<p>Land used for residential purposes as the owner's principal place of residence not included in categories 1a to 6.</p>
<p>20a. Residential Non-Principal Place of Residence - Emerald equal to or less than \$60,000</p>	<p>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.</p>
<p>20b. Residential Non-Principal Place of Residence - in all other Towns equal to or less than \$60,000</p>	<p>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.</p>
<p>20c. Residential Non-Principal Place of Residence - Tieri equal to or less than \$60,000</p>	<p>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.</p>
<p>21a. Residential Non-Principal Place of Residence - Emerald greater than \$60,000</p>	<p>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.</p>

<p align="center">Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p align="center">Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>21b. Residential Non-Principal Place of Residence - in all other Towns greater than \$60,000</p>	<p>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.</p>
<p>21c. Residential Non-Principal Place of Residence - Tieri greater than \$60,000</p>	<p>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.</p>
<p>22. Residential Non-Principal Place of Residence - Blackwater</p>	<p>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.</p>
<p>23a. Large Urban Home-sites Non-Principal Place of Residence - Emerald equal to or less than \$80,000</p>	<p>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.</p>
<p>23b. Large Urban Home-sites Non-Principal Place of Residence - in all other towns - equal to or less than \$80,000</p>	<p>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.</p>
<p>23c. Large Urban Home-sites Non-Principal Place of Residence - Tieri equal to or less than \$80,000</p>	<p>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.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>24a. Large Urban Home-sites Non-Principal Place of Residence - Emerald greater than \$80,000</p>	<p>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.</p>
<p>24b. Large Urban Home-sites Non-Principal Place of Residence - in all other towns greater than \$80,000</p>	<p>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.</p>
<p>24c. Large Urban Home-sites Non-Principal Place of Residence - Tieri greater than \$80,000</p>	<p>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.</p>
<p>25. Large Urban Home-sites Non-Principal Place of Residence - Blackwater</p>	<p>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.</p>
<p>26. Rural Residential Non-Principal Place of Residence</p>	<p>Land, used for residential purposes, other than as the owner's principal place of residence not included in categories 20a to 25.</p>
<p>27a. Commercial/ Industrial - Emerald</p>	<p>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 44g and categories 70a to 70c.</p>
<p>27b. Commercial/ Industrial - Blackwater</p>	<p>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 44g and categories 70a to 70c.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
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 44g and categories 70a to 70c.
27d. Commercial/ Industrial - Springsure	Land used for or capable of being used for commercial or industrial activities located in the town of Springsure. Excludes land in categories 29 to 44g and categories 70a to 70c.
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 44g and categories 70a to 70c.
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 44g and categories 70a to 70c.
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.
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.
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.
32. Intensive Industries	<p>Land used in whole or in part for -</p> <ul style="list-style-type: none"> • grain handling and/or grading; or • Intensive processing or manufacturing, including cotton gins.

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>33a. Public Accommodation Facilities less than 25 rooms, units, or sites - Emerald</p>	<p>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 44g, 66 and 67.</p>
<p>33b. Public Accommodation Facilities less than 25 rooms, units, or sites - Blackwater</p>	<p>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.</p>
<p>33c. Public Accommodation Facilities less than 25 rooms, units, or sites - in all other towns</p>	<p>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.</p>
<p>34a. Public Accommodation Facilities 25 to 40 rooms, units, or sites - Emerald</p>	<p>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.</p>
<p>34b. Public Accommodation Facilities 25 to 40 rooms, units, or sites - Blackwater</p>	<p>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.</p>
<p>34c. Public Accommodation Facilities 25 to 40 rooms, units, or sites - in all other towns</p>	<p>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.</p>
<p>35a. Public Accommodation Facilities 41 to 60 rooms, units, or sites - Emerald</p>	<p>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.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>35b. Public Accommodation Facilities 41 to 60 rooms, units, or sites - Blackwater</p>	<p>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.</p>
<p>35c. Public Accommodation Facilities 41 to 60 rooms, units, or sites - in all other towns</p>	<p>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.</p>
<p>36a. Public Accommodation Facilities 61 to 80 rooms, units, or sites - Emerald</p>	<p>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.</p>
<p>36b. Public Accommodation Facilities 61 to 80 rooms, units, or sites - Blackwater</p>	<p>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.</p>
<p>36c. Public Accommodation Facilities 61 to 80 rooms, units, or sites - in all other towns</p>	<p>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.</p>
<p>37. Tourist Facility - Carnarvon Gorge</p>	<p>Land used for the purpose of accommodation in units, cabins, caravans, or tents in the Carnarvon Gorge tourist area.</p>
<p>38. Workers Accommodation less than 5 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing less than 5 accommodation rooms, suites, and/or caravan sites.</p>

<p align="center">Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p align="center">Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>39. Workers Accommodation - 5 to 40 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 5 to 40 accommodation rooms, suites, and/or caravan sites.</p>
<p>40. Workers Accommodation - 41 to 85 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 41 to 85 accommodation rooms, suites, and/or caravan sites.</p>
<p>41. Workers Accommodation - 86 to 150 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 86 to 150 accommodation rooms, suites, and/or caravan sites.</p>
<p>42. Workers Accommodation - 151 to 200 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 151 to 200 accommodation rooms, suites, and/or caravan sites.</p>
<p>43. Workers Accommodation - 201 to 300 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 201 to 300 accommodation rooms, suites, and/or caravan sites.</p>
<p>44. Workers Accommodation – 301 to 400 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 301 to 400 accommodation rooms, suites, and/or caravan sites.</p>
<p>44a. Workers Accommodation – 401 to 500 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 401 to 500 accommodation rooms, suites, and/or caravan sites.</p>
<p>44b. Workers Accommodation – 501 to 600 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 501 to 600 accommodation rooms, suites, and/or caravan sites.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>44c. Workers Accommodation – 601 to 700 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 601 to 700 accommodation rooms, suites, and/or caravan sites.</p>
<p>44d. Workers Accommodation – 701 to 800 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 701 to 800 accommodation rooms, suites, and/or caravan sites.</p>
<p>44e. Workers Accommodation – 801 to 900 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 801 to 900 accommodation rooms, suites and/or caravan sites.</p>
<p>44f. Workers Accommodation – 901 to 1000 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing 901 to 1000 accommodation rooms, suites, and/or caravan sites.</p>
<p>44g. Workers Accommodation – greater than 1000 rooms</p>	<p>Land used, in whole or in part, for workers accommodation containing greater than 1000 accommodation rooms, suites, and/or caravan sites.</p>
<p>45. Rural Land</p>	<p>Land used, or suitable for use, for agricultural or other rural use purposes other than land included in rating categories 46 to 49b.</p>
<p>46. Rural - Irrigation</p>	<p>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.</p>
<p>47. Feedlots - 0 to 5,000 standard cattle units</p>	<p>Land used for feedlot purposes with licensed carrying capacity up to 5,000 standard cattle units.</p>

<p align="center">Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p align="center">Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>48. Feedlots - 5,001 to 10,000 standard cattle units</p>	<p>Land used for feedlot purposes with licensed carrying capacity of 5,001 to 10,000 standard cattle units.</p>
<p>49. Feedlots - 10,001 to 20,000 standard cattle units</p>	<p>Land used for feedlot purposes with licensed carrying capacity of 10,001 to 20,000 standard cattle units.</p>
<p>49a. Feedlots - greater than 20,000 standard cattle units</p>	<p>Land used for feedlot purposes with licensed carrying capacity greater than 20,000 standard cattle units.</p>
<p>49b. Feedlots – 250 to 2,000 standard pig units</p>	<p>Land used for feedlot purposes with licensed carrying capacity of 250 to 2,000 standard pig units.</p>
<p>50 Coal Mining - Assessed Tonnage Range – 0 to 2,499,999</p>	<p>Land which is: -</p> <ul style="list-style-type: none"> (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.
<p>51. Coal Mining - Assessed Tonnage Range – 2,500,000 to 4,999,999</p>	<p>Land which is: -</p> <ul style="list-style-type: none"> 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.

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>52. Coal Mining -Assessed Tonnage Range – 5,000,000 to 9,999,999</p>	<p>Land which is: -</p> <ul style="list-style-type: none"> 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.
<p>53. Coal Mining - Assessed Tonnage Range – 10,000,000 to 13,999,999</p>	<p>Land which is: -</p> <ul style="list-style-type: none"> (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.
<p>54. Coal Mining - Assessed Tonnage Range – 14,000,000 or more</p>	<p>Land which is: -</p> <ul style="list-style-type: none"> (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.
<p>55. Other Mines / Extractive Industry - 2 hectares or greater</p>	<p>Land, with an area equal to or greater than 2 hectares, which is: -</p> <ul style="list-style-type: none"> (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.

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
<p>56. Other Mines / Extractive Industry - greater than 900 square metres to less than 2 hectares</p>	<p>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.</p>
<p>57. Other Mines / Extractive Industry - 900 square metres or less</p>	<p>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 <i>Mineral Resources Act 1989</i> for the extraction of minerals other than coal.</p>
<p>58. Gas Extraction/ Processing</p>	<p>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.</p>
<p>59. Water Storage, Delivery and Drainage</p>	<p>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.</p>
<p>60. Sporting Organisations and Facilities</p>	<p>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.</p>
<p>61. Special Purposes</p>	<p>Land used for sporting, religious, education or other similar public purposes, that is not otherwise categorised within category 60.</p>

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
62. Other	Other land 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.
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.

<p>Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)</p>	<p>Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)</p>
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.
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.
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. Excludes land in categories 37 to 44, 66 and 67.
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. Excludes land in categories 37 to 44, 66 and 67.
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. Excludes land in categories 37 to 44, 66 and 67.
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.

Column 1 - Category (sections 81(1) and(3)(a) of the LG Regulation)	Column 2 – Description (sections 81(1) and (3)(b) of the LG Regulation)
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.
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.
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).

Definitions for words used in Table 1:

Approval Documentation	means any approval document and associated application documentation 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.
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 2023 (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>
Coal Mining	<p>means land that was used, is used, or intended to be used:</p> <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.
Environmental Authority	<p>means an environmental authority issued under the Environmental Protection Act 1994 for the Integrated Coal Mine.</p>
Integrated Coal Mine	<p>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.</p>
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>
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

	<ul style="list-style-type: none"> 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".

5.3 Averaging of valuations

Council has determined that it will not average the rateable value of land over a number of financial years during this financial year.

5.4 Amount of differential general rate and minimum differential general rate

In accordance with section 94(1A) of the LG Act and section 80 of the LG Regulation, council may categorise rateable land and decide different rates for rateable land (**differential general rates**).

Council resolves that differential general rates will be levied for each differential general rate category set out in Table 2.

Pursuant to section 77 of the LG Regulation, the minimum general rate levied for each differential general rate category is set out in Column 3 of Table 2:

Table 2: Value of the differential general rate and minimum differential general rate

Category	Rate in \$ (cents)	Minimum (\$)
1a Residential Principal Place of Residence - Emerald equal to or less than \$60,000	0.026513	923
1b Residential Principal Place of Residence - in all other Towns equal to or less than \$60,000	0.026513	705
1c Residential Principal Place of Residence - Tieri equal to or less than \$60,000	0.026513	923
2a Residential Principal Place of Residence - Emerald greater than \$60,000	0.026091	923
2b Residential Principal Place of Residence - in all other Towns greater than \$60,000	0.026091	705
2c Residential Principal Place of Residence - Tieri greater than \$60,000	0.026091	923
3 Residential Principal Place of Residence - Blackwater	0.158002	923
4a Large Urban Home-sites Principal Place of Residence - Emerald equal to or less than \$80,000	0.022841	923

Category	Rate in \$ (cents)	Minimum (\$)
4b Large Urban Home-sites Principal Place of Residence - in all other Towns equal to or less than \$80,000	0.022841	705
4c Large Urban Home-sites Principal Place of Residence - Tieri equal to or less than \$80,000	0.022841	923
5a Large Urban Home-sites Principal Place of Residence - Emerald greater than \$80,000	0.020518	923
5b Large Urban Home-sites Principal Place of Residence - in all other Towns greater than \$80,000	0.020518	705
5c Large Urban Home-sites Principal Place of Residence - Tieri greater than \$80,000	0.020518	923
6 Large Urban Home-sites Principal Place of Residence - Blackwater	0.012526	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	0.032450	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	0.032450	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	0.063560	7,755
12b Multi-unit (flats) - 7 units - in all other Towns	0.039505	5,929
13a Multi-unit (flats) - 8 units - Emerald and Blackwater	0.064488	8,863

Category	Rate in \$ (cents)	Minimum (\$)
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	0.032450	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	0.056250	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	25,843
18b Multi-unit (flats) - more than 20 units - in all other Towns	0.067423	19,478
19 Rural Residential - Principal Place of Residence	0.009677	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	1,107
21b Residential Non-Principal Place of Residence - in all other Towns greater than \$60,000	0.027144	847
21c Residential Non-Principal Place of Residence - Tieri greater than \$60,000	0.027144	1,107
22 Residential Non-Principal Place of Residence - Blackwater	0.165049	1,106

Category	Rate in \$ (cents)	Minimum (\$)
23a Large Urban Home-sites Non-Principal Place of Residence - Emerald equal to or less than \$80,000	0.023845	1,107
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	1,107
24b Large Urban Home-sites Non-Principal Place of Residence - in all other Towns greater than \$80,000	0.021411	847
24c Large Urban Home-sites Non-Principal Place of Residence - Tieri greater than \$80,000	0.021665	1,107
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	0.008840	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

Category	Rate in \$ (cents)	Minimum (\$)
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
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	0.045470	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	1,012
39 Workers Accommodation 5 to 40 rooms	0.300000	20,436
40 Workers Accommodation 41 to 85 rooms	0.475000	54,570
41 Workers Accommodation 86 to 150 rooms	0.475000	95,498
42 Workers Accommodation 151 to 200 rooms	0.475000	154,615
43 Workers Accommodation 201 to 300 rooms	0.475000	209,185
44 Workers Accommodation 301 to 400 rooms	0.475000	295,588

Category	Rate in \$ (cents)	Minimum (\$)
44a Workers Accommodation 401 to 500 rooms	0.475000	381,990
44b. Workers Accommodation 501 to 600 rooms	0.475000	468,393
44c. Workers Accommodation 601 to 700 rooms	0.475000	554,795
44d Workers Accommodation 701 to 800 rooms	0.475000	641,198
44e Workers Accommodation 801 to 900 rooms	0.475000	727,600
44f Workers Accommodation 901 to 1,000 rooms	0.475000	814,003
44g Workers Accommodation more than 1,000 rooms	0.475000	945,880
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	49,235
51 Coal Mining – Assessed Tonnage Range – 2,500,000 to 4,999,999	0.270432	122,601
52 Coal Mining – Assessed Tonnage Range – 5,000,000 to 9,999,999	0.326063	295,402
53 Coal Mining – Assessed Tonnage Range – 10,000,000 to 13,999,999	0.422122	393,872
54 Coal Mining – Assessed Tonnage Range – 14,000,000 or more	0.579523	492,341

Category	Rate in \$ (cents)	Minimum (\$)
55 Other Mines / Extractive Industry – 2 hectares or greater	0.104699	861
56 Other Mines / Extractive Industry – greater than 900 square metres to less than 2 hectares	0.088824	738
57 Other Mines / Extractive Industry – 900 square metres or less	0.112380	579
58 Gas Extraction/ Processing	0.131707	41,681
59 Water Storage, Delivery and Drainage	0.037713	15,526
60 Sporting Organisations and Facilities	0.018163	899
61 Special Purposes	0.036143	899
62 Other	0.037036	917
63 Extractive Industries Quarries less than 5,000 tonnes	0.023559	8,378
64 Extractive Industries Quarries 5,000 tonnes to 100,000 tonnes	0.047194	16,758
65 Extractive Industries Quarries greater than 100,000 tonnes	0.094245	33,509
66 Caravan Parks – Category 1	0.017785	724
67 Caravan Parks – Category 2	0.025266	1,486
68 Petroleum Leases	2.660000	40,450
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

Category	Rate in \$ (cents)	Minimum (\$)
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

5.5 Limitation of 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 charges. Subject to paragraphs B, C, D, and E below, council resolves to limit the increase in rates to the following classes of differential rating categories:

Table 3: Limitation of increase in differential general rates

Class of Category	Differential Rating Categories	Limitation of increase
Principle Place of Residence	Categories 1a-6, Category 19	0%
Multi-Unit (flats)	Categories 7a-18b	0%
Non-Principal Place of Residence	Categories 20a-25 Category 26	0%
Commercial/Industrial/Other	Categories 27a-37 Categories 59-62 Categories 66-67 Categories 69-70c Category 74	0%
Workers Accommodation	Categories 38-44g	6%
Rural	Categories 45-49b	0%
Coal Mining	Categories 50-54	6%
Other Mines/Extractive Industries and Extractive Industries Quarries	Categories 55-58 Categories 63-65	6%
Petroleum Leases	Category 68	6%
Mining Claims	Categories 71-73	0%

- B. Council resolves that the rates and charges identified in Table 3 may be limited to not more than the rates or charges for the 2023-2024 financial year, increased by the stated percentage where rates and charges levied on the rateable land were for a full year. The limitation of increase set out in Table 3 will not apply to rateable land where rates or charges levied for the 2023-24 financial year were not for a full year.

- C. Subject to paragraph D the limitation of increases set out in Table 3 will only apply for land that remains in the same class of differential rating category it was identified as belonging to during the in 2023-24 financial year and will not apply where a property is assigned to another class of differential rating category during the 2024-25 financial year.
- 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. Where the new differential rating category is any of the following:
 - i. Differential rating category 1a-26
 - ii. Differential rating category 60-61
- E. The limitation of increases set out in Table 3 will not apply:
 - where the rateable assessment is levied the minimum general rate for the current year;
 - where the general differential rate was discounted in accordance with section 50 of the Land Valuation Act 2010 (i.e., developers' concession).

Specific examples to clarify the application of limitations of increases:

1. Land that was categorised residential principal place of residence in 2023-24 but is categorised residential non-principal place of residence in 2024-25 will not receive the benefit of the limitations of 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 2024-25 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 of increase.
3. Land that was categorised rural residential non-principal place of residence in 2023-24 but is categorised Commercial/Industrial in 2024-25 will not receive the benefit of the limitation of increase.

5.6 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.

5.7 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 94 of the LG Act and section 94 of the LG Regulation council resolves to make the following special rates and charges.

GRASSTREE ROAD MAINTENANCE SPECIAL RATE

The Grasstree Road Maintenance Special Rate is made and levied under section 94(1)(b)(i) of the LG Act and section 94 of the LG Regulation.

The overall plan for the Grasstree Road Maintenance Special Rate is set out below.

Overall Plan

1. The Benefitted Land

The Grasstree Road Maintenance Special Rate applies to the following rateable land:

- (a) Lot 1 PT B ML 1831,
 - (b) Lot 25 CNS 421,
 - (c) Lot 7 CNS 427,
 - (d) Lot 9 TT 442,
 - (e) Lot 8 TT 390,
 - (f) Lot 21 CNS 436,
 - (g) Lot 5 TT 450,
 - (h) Lot 1 ML 1832,
 - (i) Lot 1 ML 2004,
 - (j) Lot 1 ML 70241, and
 - (k) Lot 1 ML 70327
- (the **Benefitted Land**).

The Benefitted Land and/or its occupier specially benefits or will specially benefit, or has or will have special access to, the service facility or activity supplied because:

- (a) the Benefitted Land and/or its occupier operates a coal mining operation from the Benefitted Land;
- (b) the operation of the coal mine on the Benefitted Land includes the use of heavy vehicles to transport material mined from the coal mine;
- (c) the frequent use of heavy vehicles on Grasstree Road results in the deterioration of the road including the road surface and road furniture at a rate that is much quicker than roads that are not used to support the operation of a coal mine;

and because the additional facilities, services and works to Grasstree Road are provided at a higher level over and above the standard level of service applied by council.

2. The service, facility, or activity to be provided

Council will provide the following services, facilities, and activities:

- (a) upgrade of Grasstree Road including design and construction of road pavement and/or road surface, street lighting and road furniture as appropriate, and support the high-frequency use of Grasstree Road by heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (c) on-going inspections of the road by council staff and an appropriately qualified engineer;

3. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed in section 2 above (including council's contribution) has been determined to be \$140,758.

4. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is 3 years concluding on 30 June 2027.

Annual Implementation Plan

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-25 financial year in accordance with the Overall Plan for the Benefitted Land as identified in item 1 of the Overall Plan.

The actions or processes to be carried out in the 2024-25 financial year for the services, facility or activity described in item 2 of the Overall Plan include:

- (a) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) on-going inspections of the road by council staff and an appropriately qualified engineer.

The estimated cost of the Annual Implementation Plan for the 2024-25 financial year is \$21,261. The 2024-25 special rate levy is \$5,328.40.

For the 2024-25 financial year, the special rate will be levied at a rate of:

- (a) \$0.00 in the dollar for the land described as Lot 1 PT B ML 1831, Lot 25 CNS 421, Lot 7 CNS 427, Lot 9 TT 442 and Lot 8 TT 390 (assessment's 11414, 11422, 11702); and
- (b) \$0.000308 in the dollar for the land described as 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's 11415, 11418).

LILYVALE ROAD MAINTENANCE SPECIAL RATE

The Lilyvale Road Maintenance Special Rate is made and levied under section 94(1)(b)(i) of the LG Act and section 94 of the LG Regulation.

The overall plan for the Lilyvale Road Maintenance Special Rate was adopted by council at the 2021-22 budget meeting held on 30 June 2021 and was amended at the 2023-24 budget meeting held on 28 June 2023. Council resolves to further amend the overall plan for the Lilyvale Road Maintenance Special Rate in accordance with the following overall plan.

Overall Plan

1. The Benefitted Land

The Lilyvale Road Maintenance Special Rate applies to the following rateable land:

- (a) Lot 1 ML 1789;
 - (b) Lot 1 ML 1923,
 - (c) Lot 1 ML 7007,
 - (d) Lot 1 ML 70061,
 - (e) Lot 1 ML 70481,
 - (f) Lot 1 ML 70330,
 - (g) Lot 1 ML 70301,
 - (h) Lot 1 ML 70302; and
 - (i) Lot 1 ML 1978,
- (the **Benefitted Land**).

The Benefitted Land and/or its occupier specially benefits or will specially benefit, or has or will have special access to, the service facility or activity supplied because:

- (a) the Benefitted Land and/or its occupier operates a coal mining operation from the Benefitted Land;
 - (b) the operation of the coal mine on the Benefitted Land includes the use of heavy vehicles to transport material mined from the coal mine;
 - (c) the frequent use of heavy vehicles on Lilyvale Road results in the deterioration of the road including the road surface and road furniture at a rate that is much quicker than roads that are not used to support the operation of a coal mine.
- and because the additional facilities, services and works to Lilyvale Road are provided at a higher level over and above the standard level of service applied by council.

2. The service, facility, or activity to be provided

Council will provide the following services, facilities, and activities:

- (a) upgrade of Lilyvale Road including design and construction of road pavement and/or road surface, street lighting and road furniture as appropriate, and support the high-frequency use of Lilyvale Road by heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (c) on-going inspections of the road by council staff and an appropriately qualified engineer.

3. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed in section 2 above (including council's contribution) has been determined to be \$7,338,191.

4. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is 6 years concluding on 30 June 2027.

Annual Implementation Plan

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-25 financial year in accordance with the Overall Plan for the Benefitted Land as identified in item 1 of the Overall Plan.

The actions or processes to be carried out in the 2024-25 financial year for the services, facility or activity described in item 2 of the Overall Plan include:

- (a) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) on-going inspections of the road by council staff and an appropriately qualified engineer.

The estimated cost of the Annual Implementation Plan for the 2024-25 financial year is \$278,427, of which the costs are fully funded via the levied and collected 2023-24 special rate. The 2024-25 special rate levy is \$0.

For the 2024-25 financial year, the special rate will be levied at a rate of \$0.00 for the Benefitted Land.

YAN YAN ROAD MAINTENANCE SPECIAL RATE

The Yan Yan Road Maintenance Special Rate is made and levied under section 94(1)(b)(i) of the LG Act and section 94 of the LG Regulation.

The overall plan for the Yan Yan Road Maintenance Special Rate was adopted by council at the 2021-22 budget meeting held on 30 June 2021 and was amended at the 2023-24 budget meeting held on 28 June 2023. Council resolves to further amend the overall plan for the Yan Yan Road Maintenance Special Rate in accordance with the following overall plan.

Overall Plan

1. The Benefitted Land

The Yan Yan Road Maintenance Special Rate applies to the following rateable land:

- (a) Lot 1 ML 1789;
- (b) Lot 1 ML 1923;
- (c) Lot 1 ML 7007;
- (d) Lot 1 ML 70061;
- (e) Lot 1 ML 70481;
- (f) Lot 1 ML 70330;
- (g) Lot 1 ML 70301;
- (h) Lot 1 ML 70302; and
- (i) Lot 1 ML 1978,
(the **Benefitted Land**).

The Benefitted Land and/or its occupier specially benefits or will specially benefit, or has or will have special access to, the service facility or activity supplied because:

- (a) the Benefitted Land and/or its occupier operates a coal mining operation from the Benefitted Land;
- (b) the operation of the coal mine on the Benefitted Land includes the use of heavy vehicles to transport material mined from the coal mine;
- (c) the frequent use of heavy vehicles on Yan Yan Road results in the deterioration of the road including the road surface and road furniture at a rate that is much quicker than roads that are not used to support the operation of a coal mine.

and because the additional facilities, services and works to Yan Yan Road are provided at a higher level over and above the standard level of service applied by council.

2. The service, facility, or activity to be provided

Council will provide the following services, facilities, and activities:

- (a) upgrade of Yan Yan Road including design and construction of road pavement and/or road surface, street lighting and road furniture as appropriate, and support the high-frequency use of Yan Yan Road by heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (c) on-going inspections of the road by council staff and an appropriately qualified engineer.

3. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed in section 2 above (including council's contribution) has been determined to be \$566,331.

4. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is 6 years concluding on 30 June 2027.

Annual Implementation Plan

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-25 financial year in accordance with the Overall Plan for the Benefitted Land as identified in item 1 of the Overall Plan.

The actions or processes to be carried out in the 2024-25 financial year for the services, facility or activity described in item 2 of the Overall Plan include:

- (a) reimbursing council the costs of maintenance works undertaken during the 2023-24 financial year that were not covered by the 2023-24 special rate;
- (b) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (c) on-going inspections of the road by council staff and an appropriately qualified engineer.

The estimated cost of the Annual Implementation Plan for the 2024-25 financial year is \$139,849. The 2024-25 special rate levy is \$139,835.19.

For the 2024-25 financial year, the special rate will be levied at a rate of:

- (a) \$0.004039 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) \$0.004251 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).

ANNCROUYE ROAD MAINTENANCE SPECIAL RATE

The Anncrouye Road Maintenance Special Rate is made and levied under section 94(1)(b)(i) of the LG Act and section 94 of the LG Regulation.

The overall plan for the Anncrouye Road Maintenance Special Rate was adopted by council at the 2021-22 budget meeting held on 30 June 2021 and was amended at the 2023-24 budget meeting held on 28 June 2023. Council resolves to further amend the overall plan for the Anncrouye Road Maintenance Special Rate in accordance with the following overall plan.

Overall Plan

1. **The Benefitted Land**

The Anncrouye Road Maintenance Special Rate applies to the following rateable land:

- (a) Lot 1 ML 1831;
- (b) Lot 25 CNS 421;
- (c) Lot 7 CNS 427; and
- (d) Lot 8 TT 390,
(the **Benefitted Land**).

The Benefitted Land and/or its occupier specially benefits or will specially benefit, or has or will have special access to, the service facility or activity supplied because:

- (a) the Benefitted Land and/or its occupier operates a coal mining operation from the Benefitted Land;
- (b) the operation of the coal mine on the Benefitted Land includes the use of heavy vehicles to transport material mined from the coal mine;
- (c) the frequent use of heavy vehicles on Anncrouye Road results in the deterioration of the road including the road surface and road furniture at a rate that is much quicker than roads that are not used to support the operation of a coal mine;

and because the additional facilities, services and works to Anncrouye Road are provided at a higher level over and above the standard level of service applied by council.

2. **The service, facility, or activity to be provided**

Council will provide the following services, facilities, and activities:

- (a) upgrade of Anncrouye Road including design and construction of road pavement and/or road surface, street lighting and road furniture as appropriate, and support the high-frequency use of Anncrouye Road by heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (c) on-going inspections of the road by council staff and an appropriately qualified engineer.

3. **The estimated cost of implementing the Overall Plan**

The overall cost of carrying out the service, facility or activity detailed in section 2 above (including council's contribution) has been determined to be \$1,964,765.

4. **The estimated time for implementing the Overall Plan**

The estimated time for carrying out the Overall Plan is 6 years concluding on 30 June 2027.

Annual Implementation Plan

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-25 financial year in accordance with the Overall Plan for the Benefitted Land as identified in item 1 of the Overall Plan.

The actions or processes to be carried out in the 2024-25 financial year for the services, facility or activity described in item 2 of the Overall Plan include:

- a) reimbursing council the costs of maintenance and upgrade works undertaken during the 2023-24 financial year that were not covered by the 2023-24 special rate;
- b) upgrade of Anncrouye Road including design and construction of road pavement and/or road surface, street lighting and road furniture as appropriate, and support the high-frequency use of Anncrouye Road by heavy vehicles required to support the operation of the coal mine on the Benefitted Land
- c) periodic maintenance and works required to maintain the road to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- d) on-going inspections of the road by council staff and an appropriately qualified engineer.

The estimated cost of the Annual Implementation Plan for the 2024-25 financial year is \$529,112. The 2024-25 special rate levy is \$529,108.20.

For the 2024-25 financial year, the special rate will be levied at a rate of \$0.092341 in the dollar for the Benefitted Land.

OAKY CREEK MINE (TOWN OF TIERI) SPECIAL RATE

The Oaky Creek Mine (Town of Tieri) Special Rate is made and levied under section 94(1)(b)(i) of the LG Act and section 94 of the LG Regulation.

The overall plan for the Oaky Creek Mine (Town of Tieri) Special Rate was adopted by council at the 2024-25 budget meeting.

Overall Plan

1. The Benefitted Land

The Oaky Creek Mine (Town of Tieri) Special Rate applies to the following rateable land:

- (a) Lot 21 CNS 436,
 - (b) Lot 5 TT 450,
 - (c) Lot 1 ML 1832,
 - (d) Lot 1 ML 2004,
 - (e) Lot 1 ML 70241 and
 - (f) Lot 1 ML 70327,
- (the **Benefitted Land**).

The Benefitted Land and/or its occupier specially benefits or will specially benefit, or has or will have special access to, the service facility or activity supplied because:

- (a) the Benefitted Land and/or its occupier operates a coal mining operation from the Benefitted Land;
- (b) the operation of the coal mine requires a substantial local resident work force;
- (c) the township of Tieri was established for that purpose, and initially was provided with urban services and infrastructure under an infrastructure agreement entered into in 1984 between council and the then operator of the coal mine;
- (d) 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;
- (e) 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;
- (f) 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;

2. The service, facility, or activity to be provided

Council will provide the following services, facilities, and activities:

- (a) periodic maintenance and works required to maintain the roads to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) periodic maintenance and works required to maintain the urban streets to a level sufficient to support the town of Tieri;
- (c) on-going inspections of the roads and streets by council staff and an appropriately qualified engineer;
- (d) operational and capital maintenance services performed to a level sufficient to support the town of Tieri including:
 - i. town management and administration;
 - ii. sportsgrounds and recreation facilities;
 - iii. parks and gardens;
 - iv. public convenience;
 - v. street lighting;
 - vi. depot;
 - vii. customer service;
 - viii. public health;
 - ix. animal control;
 - x. state emergency services;
 - xi. civic centre;
 - xii. library;
 - xiii. swimming pool;
 - xiv. residence;
 - xv. water treatment plants and networks;
 - xvi. wastewater treatment plants and networks; and
 - xvii. waste landfill and collection.

3. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed in section 2 above, is estimated to be \$7,908,125.

4. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is 5 years concluding on 30 June 2029.

Annual Implementation Plan

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-25 financial year in accordance with the Overall Plan for the Benefitted Land as identified in item 1 of the Overall Plan.

The actions or processes to be carried out in the 2024-25 financial year for the services, facility or activity described in item 2 of the Overall Plan include:

- (a) periodic maintenance and works required to maintain the roads to a level sufficient to support the high-frequency use of heavy vehicles required to support the operation of the coal mine on the Benefitted Land;
- (b) periodic maintenance and works required to maintain the urban streets to a level sufficient to support the town of Tieri;
- (c) on-going inspections of the roads and streets by council staff and an appropriately qualified engineer;
- (d) operational and capital maintenance services performed to a level sufficient to support the town of Tieri including:
 - i. town management and administration;
 - ii. sportsgrounds and recreation facilities;
 - iii. parks and gardens;
 - iv. public convenience;
 - v. street lighting;
 - vi. depot;
 - vii. customer service;
 - viii. public health;
 - ix. animal control;
 - x. state emergency services;
 - xi. civic centre;
 - xii. library;
 - xiii. swimming pool;
 - xiv. residence;
 - xv. water treatment plants and networks;
 - xvi. wastewater treatment plants and networks; and
 - xvii. waste landfill and collection.

The estimated cost of the Annual Implementation Plan for the 2024-25 financial year is \$1,125,682, of which the costs are partially funded via the levied and collected 2023-24 special rate. The 2024-25 special rate levy is \$717,517.50.

For the 2024-25 financial year, the special rate will be levied at a rate of \$0.041475 in the dollar for the Benefitted Land.

5.8 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 2024-25 year, council will charge for water services using a 2-part tariff consisting of:

- **Water Infrastructure Charge:** levied on all properties within the Defined Water Supply Area and all properties outside the Defined Water Supply Area 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 2024 and end on 31 May 2025.

Accordingly, the references in the Water Consumption Charges that refer to "year" is a reference to the year beginning 1 June 2024 and ending 31 May 2025 and the references to "half year" are references to the half years beginning 1 June 2024 and ending 30 November 2024 and the half year beginning 1 December 2024 and ending 31 May 2025 respectively

Water consumption is measured half yearly for the readings taken at 31 May and 30 November of 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 Infrastructure Charge**, the following should be noted:

- (1) A Water Infrastructure 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 Infrastructure Charge for each connection.
- (3) Flats and multi-unit dwellings on a single land title will be levied a Water Infrastructure 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 Infrastructure Charge (based on meter size) per lot; and

- (ii) the body corporate for the scheme shall be charged a Water Infrastructure Charge (based on meter size) per meter on the common property.

Note: 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 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 does not each have a council owned meter installed, each lot owner shall be charged a Water Infrastructure Charge per lot equivalent to a 20mm metered connection;
 - (i) If agreed with council and in accordance with the adopted *Water Sub-metering for Community Titles Scheme Policy* these charges may be issued to the body corporate.
- (5) For land which forms 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 Infrastructure Charge (based on meter size) for their respective lot
 - (ii) each lot proprietor shall be charged a Water Infrastructure 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 does not each have a council owned meter installed:
 - (i) for each lot, each lot proprietor shall be charged a Water Infrastructure Charge for their respective lot equivalent to a 20mm metered connection
 - (ii) for the common property, each lot proprietor shall be charged a Water Infrastructure 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;
 - (i) If agreed with council and in accordance with the adopted *Water Sub-metering for Community Titles Scheme Policy*, these charges may be issued to the body corporate.
 - (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 Water Infrastructure Charge for the service (equivalent to a 20mm connection), in addition to other Water Infrastructure Charges for standard water connection to the property.
 - (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 Infrastructure Charges – Connected Land

The following base infrastructure charge will apply per chargeable meter unit for the 2024-25 year:

Location	Infrastructure Charge (\$)
All Schemes	787

Table 4 summarises the multiplier unit to be applied to each connection for the 2024-25 year.

Table 4:

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

Table 5 summarises the amount per each connection when the above multiplier is applied (rounded to the nearest dollar):

Table 5:

Item	Trickle	20mm	25mm	32mm	34mm	40mm	50mm	80mm	100mm	150mm
Residential - All Schemes (\$)										
Residential	394	787	787	787	787	787	787	787	787	787
Non-Residential - All Schemes (\$)										
All Land Uses	394	787	787	1,291	1,456	2,015	3,148	8,059	12,592	28,332

Water Infrastructure Charges – Vacant Land

The following vacant charges will apply for the 2024-25 year:

Location	Vacant Charge (\$)
All schemes	787

Water Consumption Charges

The Water Consumption Charges will apply for the 2024-25 year:

Scheme	Item	Consumption Charge (\$)
All schemes (excluding Caringal Road and Raw Water Daringa)	First 180KL per half year	2.09 / KL
	Volume in excess of 180KL per half year	3.38 / KL
Caringal Road	First 180KL per half year	No charge
	Volume in excess of 180KL per half year	0.96 / KL
Raw Water Daringa	Volume per KL	0.92 / KL

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 2024-25 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 Sewerage Charge, as set out in the Adopted Sewerage Charges table below, 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 Sewerage Charge, as set out in the Adopted Sewerage Charges table below, 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 Sewerage Charge, as set out in the Adopted Sewerage Charges table below, 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 2024-25 year:

Item	Charge (\$)
Residential Sewerage Charge	873
Non-Residential first pedestal	873
Non-Residential per each additional pedestal	502
Vacant	873

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
- (each a **Service Area**)

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 a Service Area.

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 general waste bin and 1 recycling bin to each of the following:

- (1) all residential properties located within the abovementioned Service Areas, and
- (2) each individual multi-unit (flat) residential dwelling on a single land title within a Service Area; 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.

Waste Management Charges

For the 2024-25 financial year, the **Waste Management Charge** shall be as follows:

Residential properties	\$237 per dwelling/unit
Rural properties (where serviced)	\$237 per assessment
Public Accommodation and Workers Accommodation	\$297 per residence and for each four (4) rooms
Caravan parks	\$297 for each three (3) slabs/tenements/sites
Commercial and Industrial	\$297 per each caretaker's residence/shop/business
Hotel/Tavern with Public Accommodation	\$297 per hotel and for each four (4) rooms
Mining Leases/Claims	\$83 per assessment
All other properties not listed above that are inside the collection service area	\$237 per assessment
Properties outside the abovementioned collection service areas that are not levied a refuse collection charge	\$83 per assessment

For the 2024-25 financial year, the **Refuse Collection Charge** shall be as follows:

Residential properties	\$197 per general waste bin \$169 per recycling bin \$155 per additional recycling service
Rural properties (where serviced)	\$209 per general waste bin \$169 per recycling bin \$155 per additional recycling service
Commercial and Industrial	\$303 per general waste bin* \$196 per recycling bin \$155 per additional recycling service
All other properties	\$209 per general waste bin \$196 per recycling bin \$155 per additional recycling service

*Includes the Queensland Waste levy annual charge of \$94.00 per general waste bin in accordance with the *Waste Reduction and Recycling Act 2011*

5.9 Cost – Recovery Fees

Council may in accordance with section 97 of the LG Act impose 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.

The cost-recovery fees fixed by Council in accordance with section 97 of the LG Act are detailed in the Register of Fees and Charges 2024-25.

5.10 Commercial Fees

Council may in accordance with section 262(3)(c) of the LG Act charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed. 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.

The commercial fees fixed by Council in accordance with section 262(3)(c) of the LG Act are detailed in the Register of Fees and Charges 2024-25.

6. Concessions

6.1 Pensioners

In addition to the State Government Rates Subsidy for Pensioners, in accordance with section 122(1)(b) of the LG Regulation, council resolves to grant a concession to an *Eligible Pensioner*.

An *Eligible Pensioner* is a person who:

1. Is
 - a. the owner-occupier, either solely or jointly, of their Principal Place of Residence; or the owner-occupier, either solely or jointly, of their Principal Place of Residence; or
 - b. holds a life tenancy, either solely or jointly, of rateable land which is their Principal Place of Residence; and
2. Has, either solely or jointly with a co-owner, a legal responsibility for the payment of rates and charges which are levied in respect to the rateable land; and
3. Holds:
 - a. a current Centrelink Queensland Pensioner Concession Card; or
 - b. a current Queensland issued Veterans' Affairs Gold Card; or
 - c. a current Queensland issued Veterans' Affairs Pension Concession Card;and
4. Is eligible for the State Government Rates Subsidy; and
5. Agrees to provide access to Council to the Centrelink Confirmation eServices Portal (CCeS) or provides a statement from Centrelink annually advising Council of the eligibility of the pensioner.

For the 2024-25 financial year only, a person is also an *Eligible Pensioner* where they do not meet the abovementioned *Eligible Pensioner* criteria, however the following apply:

1. The ratepayer was approved to receive the pensioner concession prior to 30 June 2024 pursuant to the Revenue Statement for the 2023-24 financial year; and
2. The rateable land receiving the benefit of the concession was within differential generate rates category 71,72 or 73; and
3. The applicant is not eligible to receive the State Government Rates Subsidy.

In the case of joint ownership, only one owner must meet the definition of an *Eligible Pensioner* in order to qualify for this concession.

Each applicant for the pensioner concession must apply in writing on a prescribed form (where required by Council) and confirm their status as an *Eligible Pensioner*.

Subject to an approved application, Council will grant a concession until 30 June 2025 for the full year or part of a year to which the application relates as set out in the paragraph below, in the form of a rebate of 50% of all rates and charges payable by an *Eligible Pensioner* subject to the following exclusions:

- The following rates and charges are excluded from the rebate:
 - Special rates and charges;
 - Water consumption charges;
 - Queensland State Government emergency management levy; and

Despite anything to the contrary, where an application submitted by an Eligible Pensioner is approved by Council, the rebate will:

- Not be applied retrospectively to any Rating Period before the rating period in which the application for the rebate was made.
- Be granted for the entire current rating period in which the application was made, where the eligibility date of an *Eligible Pensioner* is confirmed as being a date falling in a previous Rating Period.
- Be granted from the first day of the next period where the eligibility date of an *Eligible Pensioner* is confirmed as being within the current Rating Period in which the application was made.
- Be granted pro rata to the *Eligible Pensioner* based on the proportional share of ownership of the rateable land, except where the land is owned only by the *Eligible Pensioner* and another person who is married to, or in a de facto relationship with the *Eligible Pensioner*, in which case the rebate will be applied in full.
- Where an *Eligible Pensioner* becomes ceases to be an *Eligible Pensioner*, for any reason, be reversed in full for the current Rating Period 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.

6.2 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 eligible sporting, recreational, and not-for-profit organisations.

To be eligible for a concession, the organisation must:

1. Be an incorporated not for profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as an "income tax exempt charity" or "deductible gift recipient"; and
2. Be the sole occupant or owner of the rateable land; and
3. Be one of the following eligible entity sub-types:

a. Community Groups

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

The community group must carry out activities for a public purpose.

b. 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.

c. 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 (a), (b), and (d).

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

d. 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, sporting clubs are only eligible for a maximum rebate of only 50%.

An application made by an eligible organisation must:

- (i) be made in writing on a prescribed form (where required);
- (ii) include:
 - a. an financial statement, no older than 24 months, as at the date of the application; and
 - b. a copy of the organisation's rules of incorporation, constitution or other governing document which states that the organisation is prohibited from distributing funds or property to its members or third parties except where bona fide good or services are being provided.

New applications will be considered and approved at a general council meeting. Council will not approve any application that does not comply with the requirements of this resolution.

All organisations that receive rebates of general rates for the 2023-24 financial year will be granted the concession for the 2024-25 financial year without being required to make a new application if they continue to meet the eligibility criteria set out in this Revenue Statement.

6.3 Deferred Payment Arrangements

In order to assist those experiencing hardship, council resolves in accordance with section 120(1)(c) of the LG Regulation, to enter into an agreement in accordance with section 121(b) of the LG Regulation, to defer payment of rates or charges for ratepayers who:

1. meet the eligibility criteria set out in council's adopted Hardship Policy; and
2. apply to council in writing on a prescribed form (where required).

In accordance with section 133(1)(b) of the LG Regulation, where council entered into a deferred payment arrangement with a ratepayer, council may determine that interest will not be payable on any overdue rates or charges subject to the deferred payment arrangement. If the ratepayer fails to make a payment in accordance with the deferred payment arrangement, council will apply interest to the overdue amount from the date the payment was due as set out in the deferred payment arrangement.

6.4 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 (but not 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 will be a rebate of 100% of the rates payable on the mining claim and will be granted, upon application to the CEO, where the abovementioned criteria are met.

A ratepayer will not be eligible for this concession if the ratepayer is currently receiving a Waste Management Charges concession.

(2) Waste Management Charges

In accordance with sections 120(1)(g) and 22(1)(b), council resolves to grant a concession for Waste Management Charges payable for ratable land subject to:

1. a mining claim where:
 - a. Multiple mining claims are held in the same ownership, or, contiguous claims are held in the same family unit; and
 - b. The rates and charges owing on all mining claims have been paid in full; or
2. A Permit 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.

A ratepayer will not be eligible for this concession if the ratepayer is currently receiving a mining claims overlapping residential tenure concession.

(3) Quarries

In accordance with section 120(1)(c) and 122(1)(b) of the LG Regulation, council resolves to grant a concession to an eligible ratepayer of rateable land that is categorised within differential rating categories 63 to 65.

To be an eligible ratepayer, 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 and that placing the property in another category would cause hardship based upon the ratepayer needing to pay a higher rate based on an approved level of production rather than an actual level of production which would reduce the income available to the landowner to pay its operating costs.

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.

(4) Rural Ratepayer Family Succession Concession

1. In accordance with section 122(1)(b) of the LG Regulation, council 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 LG Regulation, council grants the concession only if the ratepayer meets the following eligibility criteria:
 - a. The transfer or change occurred during the 2021-22, 2022-23 or 2023-24 financial year; and
 - b. As a result of the transfer or change in ownership, council's limitation on the increase of general rates has ceased to apply; and
 - c. 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 2025; and
 - d. The application is accompanied by information to the satisfaction of council's CEO (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.
3. For the purpose of this concession:
 - b. 'Close family member' means grandparent, parent, spouse, or sibling of the new owner.
 - c. Where the ratepayer is not a natural person, the ratepayer must be controlled by a 'close family member' of the previous owner.

4. For transfers or changes which occurred in 2021-22, in accordance with section 121(a) of the LG Regulation, 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.
5. For transfers or changes which occurred in the 2023-24 financial year, in accordance with section 121(a) of the LG Regulation, 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.

Council grants this concession in accordance with section 120(1)(c) of the LG Regulation, 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 LG Regulation.

(5) Concealed Water Leak Concession

In accordance with sections 120(1)(c) and 122(1)(b) of the LG Regulation, council resolves to grant a concession to an eligible ratepayer of rateable land where:

1. the eligible ratepayer has experienced or is experiencing, at the time of their application to council, high water consumption on their rateable land; and
2. the high water consumption on the rateable land is due to a concealed water leak which has been confirmed by council or a person authorised by council; and
3. the eligible ratepayer has received a rates notice that includes water charges based on the high water consumption resulting from a concealed water leak; and
4. the ratepayer has complied with all other requirements as set out in council's adopted Concealed Water Leaks Policy; and the ratepayer has complied with all other requirements as set out in council's adopted Concealed Water Leaks Policy; and
5. in council's opinion, council considers that the payment of the water charges under the rates notice would cause hardship to the ratepayer in accordance with council's adopted Concealed Water Leaks Policy.

A ratepayer must apply to Council in writing using the approved form (where required) and provide the information required to support their application as set out in council's adopted Concealed Water Leaks Policy.

Where an eligible ratepayer's application for a concession is approved, Council will grant a rebate in accordance with the Concealed Water Leaks Policy in respect of the higher Water Consumption Charges asset out in the relevant rates notice and the ratepayer's water charges based on the ratepayer's average water consumption calculated in accordance with council's Concealed Water Leaks Policy.

6.5 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 identified rateable land.

7. Discount

In accordance with section 130 of the LG Regulation, council may decide to allow a discount for payment of rates or charges before the end of the discount period.

To encourage the prompt payment of rates and charges, council resolves to allow a discount of 5.00% to any ratepayer that pays all rates 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; and
- State Emergency Management, Fire and Rescue Levy

8. Interest

In accordance with section 133 of the LG Regulation council will apply interest at a rate of 11.00% per annum compounding daily 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.

9. 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* (Qld), council will issue rate notices for all general rates, special rates and charges, wastewater and waste utility charges and other charges (other than water infrastructure 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 2024; and
- Issue date for second half rate notice – February 2025.



Water Notices

In accordance with section 107 of the LG Regulation, water infrastructure 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 – which will cover water consumption measured for the previous half year from 1 December and ending 31 May. Infrastructure charges will cover the period 1 July to 31 December for the current year.
- April – which will cover water consumption measured for the previous half year beginning 1 June and ending 30 November. Infrastructure 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.

10. Payment of Rates and Charges

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

11. Right of Objection

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

The sole ground on which an objection can be made is that, having regard to the criteria determined by the council for categorising rateable land, the rateable 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, including the accrual of interest on any overdue amount.

If, because of an objection made, the rateable land is included in another category, an adjustment of rates will be made by council in accordance with section 115 of the LG Regulation.



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Ross Musgrove
Acting CHIEF EXECUTIVE OFFICER