

REVENUE STATEMENT 2024/2025



SCOPE

The Revenue Statement is produced in accordance with the Legislative requirements:

- Section 104(5)(a)(iv) of the *Local Government Act 2009*, the system of financial management established by a local government must include and budget including a Revenue Statement;
- Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement; and

Section 172 of the *Local Government Regulation 2012*, outlines the requirements of the Revenue Statement.

OVERVIEW

The purpose of this revenue statement is to:

- provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- comply in all respects with legislative requirements.

REFERENCE

- *Local Government Act 2009*
- *Local Government Regulation 2012*

APPLICABILITY

This revenue statement applies to the financial year from 1 July 2024 to 30 June 2025. It is approved in conjunction with the Budget as presented to Council on 25 June 2024.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted policies will be referred to where appropriate and will take precedence should clarification be required.

GUIDELINE

Pursuant to the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* the following explanation of revenue raising measures adopted in the 2024/2025 Budget are provided.

1. RATES AND CHARGES (LGA s94)

For the financial year beginning 1 July 2024, Rockhampton Regional Council will make and levy rates and charges. Rates and Charges will include:

- A. Differential General Rates,
- B. Special Rates and Charges,
- C. Separate Charges, and

D. Utility Charges for Water, Sewerage and Waste Management.

The Statement deals with the principles used by Council in fixing rates and charges and if applicable, how the Council will apply user pays principles to utility and general charges.

2. GENERAL RATES

Council accepts that the basis for levying general rates in Queensland is land valuations. Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However, there is considerable diversity in the Region in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for services and facilities.

Council is committed to spreading the general rates burden equitably among broad classes of ratepayer. This does not mean the general rate is levied on a "user pays system". Instead, Council has designed the general rating system taking into account the following factors:

- the relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- the use of the land as it relates to actual and potential demand for Council services;
- location of the land as it relates to actual and potential demand for Council services; and
- the impact of rateable valuations on the level of general rates to be paid. Council is of the opinion that a common rating policy and structure should be embraced for the whole Region.

3. GENERAL RATES – CATEGORIES AND DESCRIPTIONS (LGR Chapter 4, Part 5 Division 1)

Council adopts differential general rating for the following reasons:

- Council is committed to spreading the general rates burden equitably;
- the use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- valuation relativities between commercial/industrial, rural, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.
- Within each differential rating category a minimum general rate has been applied to ensure that all ratepayers contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome.

The Council, for the purpose of making and levying differential general rates, has resolved to categorise all rateable land in its area into thirty-one (31) categories and sub-categories specified hereunder in the schedule.

GENERAL RATING CATEGORIES 2024-2025

No.	Category	Description	Identifiers (Land Use Codes)
1	Commercial	Land used, or intended to be used, in whole or in part, for commercial/service purposes, other than land included in categories 2.1 2.2, 2.3. Including a lot in a community title scheme or building unit	01, 04, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26A, 27, 28A, 28B, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 72
2.1	Major shopping centres with a floor area 0 – 10,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.2	Major shopping centres with a floor area 10,001 - 50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m ² and 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.3	Major shopping centres with a floor area >50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
3.1	Light/Low Impact Industry	Land used, or intended to be used, in whole or in part, for light/low impact industrial purposes, other than land included in categories 3.2 & 3.3. Including a lot in a community title scheme or building unit	01, 08, 09, 30B, 33, 34, 36
3.2	General Industry	Land used, or intended to be used, in whole or in part, for general industrial purposes, other than land included in categories 3.1 and 3.3. Including a lot in a community title scheme or building unit	01, 08, 09, 29A, 35

3.3	High Impact and/ or noxious industry	<p>Land used, or intended to be used, in whole or in part for high impact and /or noxious industrial purposes for example:</p> <ul style="list-style-type: none"> (a) a fuel dump; (b) fuel storage; (c) an oil refinery; (d) heavy industry; (e) special industry (f) concrete batching and or manufacturing of large form concrete products (g) noxious industry which emanates excessive noise, odour or dust, including an abattoir. <p>Other than land included in categories 3.1 and 3.2.</p> <p>Including a lot in a community title scheme or building unit</p>	01, 08, 09, 26B, 31, 37
4.1	Power Generation Coal	<p>Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a facility by the means of a coal fired power station</p> <p>(excluding transformers/substations).</p>	90
4.2	Power Generation Solar Farm	<p>Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a large scale solar farm facility.</p> <p>(excluding transformers/substations).</p>	90
4.3	Power Generation Wind Farm	<p>Land used, or intended to be used, in whole or part to produce electricity by the means of one or a cluster of wind turbines for which the purpose is to drive electrical generators for the generation of electricity.</p> <p>(excluding transformers/substations).</p>	90

4.4	Power Generation Battery Storage	Land used, or intended to be used, in whole or part for or/ancillary to the generation and/or storage of electricity via a large-scale battery. (excluding transformers/substations).	90
5.1	Extractive Industries – Quarry	Land used, or intended to be used, in whole or in part, for extractive industry purposes other than category 5.2, 5.3 & 5.4.	40A
5.2	Extractive Industries – Salt Manufacturing	Land used, or intended to be used, in whole or in part and incidental to the making and extraction of salt.	40D
5.3	Extractive Industries – Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation less than \$80,001	40B
5.4	Extractive Industries – Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation greater than \$80,000	40B
6.1	Agriculture, farming and other rural	Land used, or intended to be used, for non-residential rural, agricultural or farming purposes.	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category).
6.2	Agriculture -Intensive	Land used, or intended to be used, in whole or in part for intensive agricultural purposes or associated activities.	62 & 63

8.1	Residential Other	Land with a value of less than \$105,001 used or intended to be used for residential purposes that is not the owner's principal place of residence (NPPR)	02, 05, 08 & 09
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for residential purposes, that is not the owner's principal place of residence (NPPR).	02, 05, 08 & 09
9	Residential 1	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of less than \$105,001.	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation <\$105,001 (excl. lands in any other category).
10	Residential 2	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$105,001 and \$170,000.	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).

11	Residential 3	<p>Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value of between \$170,001 and \$250,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	<p>Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value between \$250,001 and \$500,000</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	<p>Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value more than \$500,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).

14.1	Residential - Multi Unit (non Strata) 1	Land with a value of less than \$105,001 which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
14.2	Residential - Multi Unit (non Strata) 2	Land with a value of \$105,001 or more which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
21	Strata (residential)	Land, which is a lot in a community title scheme or residential group title, used as the owner's principal place of residence (PPR).	08 and 09 (excl. lands in any other category).
24	Vacant urban/rural land >\$430,000	Vacant land intended for use for development purposes with a value of more than \$430,000.	01, 04 and 72 with a rateable valuation >\$430,000
26	Special uses	Land, used, or intended to be used, for non-commercial purposes such as social and community welfare, defence or education purposes or land not covered by any other land use code.	00, 21, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97A, 97B, 99
27.1	Other \$0 - \$60,000	Land, with a value of \$60,000 or less, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation <\$60,001
27.2	Other - >\$60,000	Land, with a value of more than \$60,000, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation >\$60,000

Land Use Codes

The land use codes referred to in column 4 above and the definitions of these land use codes, are prepared and adopted by the Rockhampton Regional Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are attached to Council's 2024/2025 Revenue Statement – see appendix 1.

If a property has been identified to have more than one land use code, Council will apply the highest applicable rating category.

Council may utilise town planning scheme to assist in the identification of rating categories as required especially in relation to low, general and high impact industry.

Discounting for Subdivided Land Not Yet Developed

Pursuant to section 77(3) of the *Local Government Regulation 2012* (Qld), Council must not levy minimum general rates to parcels of land that meet the criteria for discounting for subdivided land not yet developed under chapter 2, part 2, division 5, subdivision 3 of the *Land Valuation Act 2010* (Qld). When making and levying rates on parcels of land to which section 77(3) of the *Local Government Regulation 2012* (Qld) applies, Council will discount the value of the relevant parcel by 40% for the discounted valuation period set out under sections 50 and 51 of the *Land Valuation Act 2010* (Qld).

Identification of Land

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

In undertaking this task the CEO will be guided by the descriptions of each category. The terms 'LV', 'Land Valuation', 'SV' and 'Site Valuation' refer to the Land Valuation and Site Valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

Objecting to Differential General Rate Category

In accordance with Chapter 4, Part 5, Division 4 of the *Local Government Regulation 2012* (Qld) a landowner may object:

- a) only to the categorisation of the land; and
- b) on the sole ground that, having regard to the relevant land, Rockhampton Regional Council should have included the land, as at the date of issue of the relevant rate notice, in another rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker.

The official objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: [www. https://www.rockhamptonregion.qld.gov.au/](https://www.rockhamptonregion.qld.gov.au/).

The notice of the objection must:

- a) be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Rockhampton Regional Council;
- b) be addressed to The Chief Executive Officer, Rockhampton Regional Council, PO Box 1860, Rockhampton QLD 4700;
- c) nominate the rating category in which the owner claims the land should have been included; and
- d) specify the facts and circumstances on which the claim is based.

On receipt of an objection the Chief Executive Officer or delegated officer will, within 60 days after the

objection was made:

- a) consider the categorisation of the land;
- b) consider the facts and circumstances on which the claim is based;
- c) decide to:
 - a. allow the objection; or
 - b. disallow the objection; or
- d) decide that the land should be included in another rating category; and
- e) give written notice of the decision to the owner, stating the reasons for the decision.

If the owner is not satisfied with the decision, an appeal may be started by filing a notice of appeal in the Land Court registry within 42 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

Note:

- The sole ground on which an owner may object is that Council has miscategorised the land with respect to the criteria for the category in which the land has been included as at the date of issue of the relevant rate notice;
- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

Definitions for words used in this document:

Ratepayer

As defined under the Local Government Regulation 2012 a ratepayer is a person who is liable to pay rates or charges. Unless stated otherwise, ratepayer also refers to corporations who are liable to pay rates and charges.

When referring to rateable land, a ratepayer is the person liable to pay the rates and charges under section 127(1)(a) of the *Local Government Regulation 2012* (Qld), being the current owner of the land, even if that owner did not own the land during the period which the rates or charges relate.

When referring to rates and charges for services provided to structures or land that is not rateable land, a ratepayer is the person liable to pay the rates and charges under section 127(1)(b) of the *Local Government Regulation 2012* (Qld), being the entity who requested the service be provided.

When referring to previously rateable land (land that was, but has stopped being rateable as set out in section 127(2) of the *Local Government Regulation 2012* (Qld)), a ratepayer is the person liable to pay the rates and charges under section 127(1)(c) of the *Local Government Regulation 2012* (Qld), being the owner of the land immediately before it stopped being rateable land.

Where more than one person is liable to pay rates or charges, all of those persons are jointly and severally liable to pay the rates and charges and, as such all those persons are defined as the ratepayers.

Principal Place of Residence (PPR)

For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer's postal address is not the same as the property address, the land will not be the ratepayer's Principal Place of Residence (PPR).

The term "principal place of residence" is a single dwelling house or dwelling unit that is part of a Community Title Scheme or residential group title, at which one ratepayer of the land must reside permanently for a minimum of 6 months of the year. Principal place of residence will not apply to a flat, regardless of whether the ratepayer resides there.

In establishing principal place of residence, Council will consider evidence including, but not limited to, the ratepayer's declared address for Queensland, driver's licence, or any other form of evidence deemed acceptable to Council.

Intended Use

Reference to the intended use (or use intended) for rateable land is a reference to land that is capable of being used for this use.

Capable of Use/Capable of being Used

Reference to 'capable of use' (or 'capable of being used') includes, but is not limited to, having obtained approval from Council for this use by way of:

- (a) a development application
- (b) a building works application
- (c) a licence or application under a Local Law by Council for this use.

Dwelling

All or part of a building that is used, or capable of being used as a self-contained residence.

Mining

Land that was used, is used, or intended to be used:

- as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- in conjunction with other land as part of an integrated mining operation.

For the purposes of the definition of mining, 'integrated mining operation' means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

Solar Farm

Land which is used for:

- (a) converting sunlight to electric current via a collection of photovoltaic solar panels located upon the land, and
- (b) connected to the mains power grid, and
- (c) including any purpose ancillary to or associated with (a) or (b).

Wind Farm

Land used in whole or in part to produce electricity by means of one (1) or a cluster of wind turbines that drive electrical generators.

Power Generation Battery Storage

Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power.

Minimum General Rate

The minimum general rate is set for each differential rating category to ensure an appropriate contribution from all property owners, irrespective of the valuation of a property.

General Rates and Minimum General Rates

For the 2024/2025 financial year differential general rates and minimum general rates will be levied pursuant to section 94 of the *Local Government Act 2009*, on the differential general rate categories as follows-

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
1	Commercial	2.8980	1,945
2.1	Major shopping centres with a floor area 0 – 10,000 sqm	3.2417	26,730
2.2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.9161	305,249
2.3	Major shopping centres with a floor area >50,000 sqm	9.3883	2,306,379
3.1	Light/Low Impact Industry	2.9423	1,945
3.2	General Industry	3.2234	2,622
3.3	High Impact and/ or noxious industry	4.5506	4,057
4.1	Power Generation Coal	13.7059	39,996
4.2	Power Generation Solar Farm	9.1094	28,552
4.3	Power Generation Wind Farm	9.1094	28,552
4.4	Power Generation Battery Storage	9.1094	28,552
5.1	Extractive Industries - Quarry	8.4881	3,312
5.2	Extractive Industries - Salt Manufacturing	8.3668	5,436
5.3	Extractive Industries – Mining, \$0 - \$80,000	8.4881	3,312
5.4	Extractive Industries – Mining, >\$80,000	11.1980	37,278
6.1	Agriculture, farming and other rural	0.9506	1,807
6.2	Agriculture - Intensive	1.6917	15,735
8.1	Residential Other, \$ 0 - \$105,000	1.7735	1,271
8.2	Residential Other, >\$105,000	1.6197	1,863
9	Residential 1, \$ 0 - \$105,000	1.5310	970

10	Residential 2, \$105,001 - \$170,000	1.3656	1,608
11	Residential 3, \$170,001 - \$250,000	1.3105	2,322
12	Residential 4, \$250,001 - \$500,000	1.2311	3,277
13	Residential 5, > \$500,000	1.1083	6,156
14.1	Residential - Multi Unit (non Strata), \$0 – \$105,000	1.7735	1,271
14.2	Residential - Multi Unit (non Strata), > \$105,000	1.6197	1,863
21	Strata (residential)	1.5386	970
24	Vacant urban/rural land >\$430,000	2.7458	1,917
26	Special uses	1.9506	3,116
27.1	Other \$0 - \$60,000	2.3876	826
27.2	Other >\$60,001	3.3913	1,917

4. LIMITATION ON RATE INCREASE – LGR Chapter 4, Part 9, Division 3

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

5. SPECIAL RATES/CHARGES (LGA s94)

The charges are calculated on the estimated cost to Council of providing the services. Council will make and levy special charges upon identified land to compensate the expense of providing or engaging in identified services, facilities or activities that:

- (a) the land or its occupiers has or will especially benefit from; or
- (b) the land or its occupiers will have special access to;
- (c) the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity.

Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities. Discount in accordance with section 130 of the Local Government Regulation 2012 will not apply to these charges.

Rural Fire Services Levies

Council will, pursuant to section 128A of the *Fire and Emergency Services Act 1990* and section 94 of the *Local Government Act 2009*, make and levy special charges for the provision of rural fire fighting services to certain parts of the Region. The special charges shall be levied on all land which has specifically benefited, or will specifically benefit, from the implementation of the Overall Plan, comprising fire-fighting services, because rural fire brigades are charged with fire-fighting and fire prevention under the Fire and

Emergency Services Act 1990 and these services could not be provided or maintained without the imposition of the special charge.

For 2024/2025, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2024/2025	Rural Fire Brigade	Levy 2024/2025
Alton Downs	\$15.00	Garnant	-
Archer Ulam	-	Gogango	\$50.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$30.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$60.00	Stanwell	-
Dalma	\$10.00	South Ulam	-
Faraday	-	Westwood	\$50.00

The rateable land to which each of the special charges will apply is land within the areas separately described on a map titled "ROCKHAMPTON REGIONAL COUNCIL - RURAL FIRE BRIGADES BOUNDARIES". A copy of the Map is attached at Schedule 1.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to these charges.

Overall Plan

The Overall Plan for each of the special charges is as follows:-

1. The service, facility or activity for which each special charge is levied is to fund the provision of fire prevention and firefighting services, equipment and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.
2. The time for implementing the overall plan is one (1) year ending 30 June 2025. However, provision of fire-fighting services is an ongoing activity, and further special charges are expected to be made in future years.
3. The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2025.
4. The estimated cost of implementing the overall plan (being the cost of planned works and activities for 2024/2025) is approximately \$73,740.
5. The special charge is intended to raise all funds necessary to carry out the overall plan.

6. SEPARATE CHARGES (LGA s94)

Council will make and levy separate charges pursuant to section 94 of the *Local Government Act 2009* to compensate the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area.

The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with

the activities.

Council considers that the benefit of each service, facility or activity is shared equally by all parcels of rateable land, regardless of their value.

Road Network Separate Charge

Council will make and levy a separate charge to compensate part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Rockhampton Regional Council area.

The amount of the Road Network Separate Charge will be \$460.00 per annum per rateable assessment throughout the region.

Natural Environment Separate Charge

Council will make and levy a separate charge to compensate part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including the many and varied initiatives that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Rockhampton Regional Council area.

The amount of the Natural Environment Separate Charge will be \$55.00 per annum per rateable assessment throughout the region.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to the Natural Environment Separate Charge.

7. STATE EMERGENCY MANAGEMENT LEVY

State Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect an emergency management levy on all prescribed properties on behalf of the Queensland Fire and Emergency Services.

The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by section 6 of the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

8. UTILITY CHARGES (LGA s94)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009*, for the financial year beginning 1 July 2024 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

WATER

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the financial year.

Subject to any express provision to the contrary Council will charge all land connected to its water supply, or capable of connection to the supply, a two-part tariff for the period 1 July 2024 to 30 June 2025, comprising:-

- a graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- a multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

There are three (3) water supply areas: Gracemere, Mount Morgan and Rockhampton.

The following additional policy is adopted in relation to access charges:

- (a) The access charge for an individual residential community title lot will be the sum payable for a 20mm water meter connection, regardless of the true size of the connection to the lot itself or to the development of which it forms part.
- (b) The access charge for premises that contain residential flats will be the sum payable for a 20mm water meter connection multiplied by the number of flats upon the premises, regardless of the true size of the connection to the premises.
- (c) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot.
- (d) The access charge for an individual commercial community title lot will be:
 - i. If the size of the water meter at the boundary of the scheme land (i.e. the meter to which the property services to individual scheme lots connect) is not greater than 50mm, then the access charge per lot shall be the sum payable for a 20mm water meter connection.
 - ii. If the size of the water meter at the boundary of the scheme land is greater than 50mm, the standard non-residential access charges according to the meter size will apply.

The following additional policy is adopted in relation to consumption charges:

- (a) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats upon the premises.
- (b) Where water is supplied to a lot which forms part of a community titles scheme, and the supply to each individual lot and the common property is not separately metered, Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:
 - i. Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the contribution schedule lot entitlement of the owner's lot to the aggregate of contribution schedule lot entitlements recorded in the community management statement for the community titles scheme; or
 - ii. For a community titles scheme in which there is only a single schedule of lot entitlements rather than a contributions schedule and an interest schedule (i.e. a scheme that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997*), Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the lot entitlement of the owner's lot to

- the aggregate of lot entitlements recorded in the building units plan or the group title plan of which the lot is part; or
- iii. Alternatively to levying the consumption charges on the basis of lot entitlement, Council may exercise its discretion to enter with the body corporate for a community titles scheme to which the *Body Corporate and Community Management Act 1997* applies an arrangement under which the body corporate accepts liability for the full consumption charge payable upon the supplied volume recorded on the water meter at the boundary of the scheme land, in which case Council will levy the body corporate for the full amount of the consumption charge and will make no separate levies against lots in the scheme.
- (c) Where water is supplied to a lot or common property which forms part of a community titles scheme where the supply to each individual lot and the common property is separately metered to the common property of a community titles scheme, Council will levy each lot for its metered consumption and the body corporate for the water supplied to the common property.
 - (d) Where more than one dwelling house is situated upon a single parcel of land (that is to say, the land the subject of a single valuation), Council will charge a separate two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel.
 - (e) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building and will levy the tariff against the parcel upon which the dominant portion of the house is situated. The dominant portion will be the portion of the house that has the greater floor area.
 - (f) The following provisions apply to premises serviced by a designated fire service:
 - i. Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land.
 - ii. The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter.
 - iii. Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution.
 - iv. The consumption charge will be, for a quarter for which the Queensland Fire and Emergency Service reports or verifies, or Council otherwise verifies, use of the service to fight a fire, either the standard consumption charge or that sum discounted by a percentage Council determines as appropriate.
 - v. If the Queensland Fire and Emergency Service reports or verifies, or Council otherwise verifies, that the service was used during a quarter to fight a fire, and Council determines after the end of that quarter that a discounted consumption charge was appropriate for the quarter, Council may credit against the next quarterly consumption charge the difference between the charge paid and the discounted charge determined as appropriate.
 - vi. To prevent doubt, Council may determine that a 100% discount is or was appropriate.
 - (g) For non-licensed premises (i.e. premises without a commercial liquor license) occupied or used by eligible Not-for-Profit or Charitable Community Organisations, Council will provide a concession in accordance with its Rates Concession Policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates, excluding rural fire brigades.

- (h) Council will apply section 102 of the *Local Government Regulation 2012* to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be levied, 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.
- (i) The commencing water meter reading for a quarterly consumption charge cycle (i.e. a quarter plus or minus 2 weeks at the beginning and the end of the quarter) is the reading last recorded in a quarterly charge cycle, or, in the case of a new meter connection, the reading recorded on the day of connection.
- (j) The minimum value of a debt required to raise a charge will be \$5.00. If the total charge on an Assessment is less than this amount, then the charges will not be raised and consequently a bill will not be issued. This charge is not raised at all and is effectively written off which will prevent the raising of small balances where the cost of administration, printing, postage and collection is greater than the revenue returned.
- (k) For the purposes of making and levying water charges the following definitions apply:-
- i. A Not-for-Profit or Charitable Community Organisation is an organisation that Council accepts or approves by resolution as a body that is eligible to receive a concession under the Rates Concession Policy.
 - ii. A community title lot is a lot in a community titles scheme.
 - iii. A community titles scheme is a community titles scheme created under the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*).
 - iv. A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.
 - v. A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires.
 - vi. A flat is a self-contained residential unit, or module that is not a community title lot; but (To prevent doubt, the expression does not include a bedroom in a boarding house.

Gracemere Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Gracemere Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 584.00
25mm	\$ 869.00
32mm	\$ 1,424.00
40mm	\$ 2,223.00
50mm	\$ 3,473.00
Special 60mm	\$ 5,068.00
65mm	\$ 5,869.00
75mm	\$ 7,812.00
80mm	\$ 8,889.00
100mm	\$ 13,774.00
150mm	\$ 31,247.00
200mm	\$ 55,554.00
Vacant Land	\$ 584.00

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Gracemere Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

Gracemere Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.44/kl

Gracemere Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/kl

Mt Morgan Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Mount Morgan Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 602.00
25mm	\$ 896.00
32mm	\$ 1,468.00
40mm	\$ 2,291.00
50mm	\$ 3,578.00
65mm	\$ 6,048.00
75mm	\$ 8,049.00
80mm	\$ 9,039.00
100mm	\$ 14,311.00
150mm	\$ 32,276.00
200mm	\$ 57,247.00
Vacant Land	\$ 602.00

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Mount Morgan Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

Mount Morgan Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.44/kl

Mount Morgan Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/kl

Rockhampton Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Rockhampton Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 554.00
25mm	\$ 816.00
32mm	\$ 1,338.00
40mm	\$ 2,087.00
50mm	\$ 3,261.00
65mm	\$ 5,510.00
75mm	\$ 7,338.00
80mm	\$ 8,348.00
100mm	\$ 13,042.00
150mm	\$ 29,340.00
200mm	\$ 52,162.00
Vacant Land	\$ 554.00

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Rockhampton Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.44/kl

Rockhampton Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/kl

SEWERAGE

For the financial year beginning 1 July 2024 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Rockhampton Region to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the course of the financial year.

The sewerage charge will be set to recover the majority of the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

A sewerage charge will also be levied on non-rateable land where the owner of the land requests that Council provide sewerage services.

In accordance with the Requirement to Connect to Sewerage Infrastructure Policy that was adopted by Council on 7 October 2014, the sewerage access charges in relation to Stage 2 of the Mount Morgan Sewerage Scheme are only charged upon connection to the system.

The sewerage charge will be set to recover all of the costs associated with the provision of sewerage reticulation services provided by Council in the financial year.

For occupied land, charges for 2024/2025 will be made and levied on the following basis:-

- i. Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- ii. However, for a single dwelling, residential unit, secondary dwelling - dependent person living (granny flat), stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge.
 - The term single dwelling is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence;
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
 - The term 'secondary dwelling - dependent person living (granny flat)' is defined as a dwelling, whether attached or detached, that is used in conjunction with, and subordinate to, a dwelling house on the same lot.
- iii. In the case of multiple dwellings on a single title or assessment (e.g. flats), the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal.
- iv. In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties.

- v. For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1200mm of a continuous style urinal or part thereof will count as one urinal.
- vi. Sewerage Charges do not apply to Public Amenities Blocks on leased Council land that are locked and controlled by the Clubs.

Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel. Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the differential general rating category '6.1' Agriculture, farming and Other Rural, the sewerage utility charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- (a) a community titles lot is taken to be:
 - I. A single dwelling if it is used wholly or predominantly as a place of residence; or
 - II. A non-dwelling property in any other case.
- (b) A community title lot is a lot in a community titles scheme;
- (c) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*);
- (d) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:-

<u>Sewered Premises</u>	<u>Basis</u>	<u>Number of Charges</u>
Private Dwelling/Residential Unit/Secondary dwelling - dependent person living (granny flat or Stables.	Each Residence (regardless of number of pedestals)	1 Charge
Flats	Each Flat	1 Charge
Aged/Nursing Home Plus Aged/Nursing other fixtures	Each Unit/Cottage Each Pedestal/Urinal	1 Charge 1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

For those properties in the Declared Sewerage Areas, charges as per the above schedule for 2024/2025 will be:

<u>Declared Sewered Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Gracemere	\$ 1,126.00	\$ 1,070.00
Mount Morgan	\$ 1,056.00	\$ 1,003.00
Rockhampton	\$ 892.00	\$ 847.00

WASTE & RECYCLING

For the financial year beginning 1 July 2024, Council will make and levy the following utility charges for:

<u>Schedule of Waste Collection and Recycling Charges</u>	
<u>Service</u>	<u>Annual Charge</u>
Domestic Services	
Combined General Waste/Recycling Service	\$ 541.00
Additional General Waste Service – same day service as nominated service	\$ 414.00
Additional Recycling Service – same day service as nominated service day	\$ 245.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m ³ , 1.5m ³ , 2.0m ³ and 3.0m ³ - (subject to availability)	Annual Charge per Domestic Premises
Commercial Services	
General Waste Service - 240L	\$ 541.00
Recycling Service – 240L	\$ 293.00
Commercial Residential General Waste Service	\$ 454.00

Where Council deems a specialised waste collection service is required for Domestic Service/s bulk waste bins are used in lieu of the standard 240L wheelie bin and Waste and Recycling Collection Charges to the property are based on the annual charge per domestic premises.

“Domestic Premises” includes any of the following types of premises used as a separate domicile such as:

- A house or a single unit private dwelling; or
- Each separate domicile in a premises containing 2 or more flats, a lot in a community title scheme (apartments) or other dwelling units.

Services to be provided.

Domestic Waste and Recycling Services

The service comprises the following services as described:

Combined Domestic General Waste and Recycling Collection Service

This service is on the basis that the combined general waste and recycling collection service provided is available to properties within a Declared Waste Collection Area.

The combined domestic general waste and recycling collection charge Council levies against a Domestic Premise will be the single sum shown in the Schedule of Waste and Recycling Collection Charges,

covering for the full financial year the combined cost of:

- providing a Standard General Waste Container (240L waste container) to hold domestic general waste;
- emptying the waste container once per week and removing the contents from the premises;
- disposal of the waste at an approved facility;
- providing a standard recycling waste container (240L) to hold recyclables;
- emptying the waste container fortnightly, and removing the contents from the premises; and
- processing of recyclable material at an approved facility, and
- Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Domestic Premises – General

Council will levy the charge on each domestic premises used as a separate domicile; whether occupied or not within the Waste Collection Areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services Council makes available.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. The charge will apply to each house, unit, flat, secondary dwelling, a lot in a community title scheme, dual occupancy or other dwelling designed for separate residential occupation at a domestic premises. However, for a domestic premises where a secondary dwelling exists on the same lot (whether attached or detached) for a dependent person living (granny flat), only one charge is made.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or his delegate considers necessary; or the number of bins the ratepayer requests, whichever is greater. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.

To ensure public health standards are maintained in rural residential areas, waste collection services are offered on an elective basis to owners of rural residential land in proximity to major haul routes and where it is economically and/or responsibly viable to do so.

These properties shall be identified on waste collection area maps by geo-fencing the land parcel and shall be deemed as located within the waste collection area. Once levied the charge will apply and cannot be removed.

Where a service is supplied to a residence on a property within differential rating category 6.1 – agriculture, farming and other rural, the domestic waste charge shall apply. For newly constructed structures, the charge will apply from the earlier of plumbing or building approval or delivery of waste containers.

Commercial Waste and Recycling Services

The service comprises of the following services as described:

Commercial Premises in a Designated Waste Collection Area – 240L Service

This service is on the basis that the general waste and recycling collection service it provides are available to commercial properties within the Designated Waste Collection Areas.

A General Waste Collection and/or Commercial Recycling Collection levy shall be charged per waste container collection (called a Service) as per the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing the number of waste containers that the Chief Executive Officer or his delegate considers necessary or the number of bins the ratepayer requests, whichever is greater;
- emptying each waste container and removing the contents from the premises on the number of occasions each week that the Chief Executive Officer or his delegate considers necessary; or on the number of occasions the ratepayer requests, whichever is greater;
- disposal of the waste at an approved facility;
- where a waste container is provided to hold recyclables;
- emptying and removing the contents from the premises of that waste container once per fortnight;
- processing of recyclable material at an approved facility; and
- Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Commercial Residential Waste Service.

This service is undertaken on the above premise but excludes the Queensland Government waste levy. Eligible properties are residential properties that Council provides a commercial waste collection service (not recycling). Eligible properties are:

- Nursing Homes, retirement villages and private age care;
- Residential, lifestyle or manufactured home parks;
- Boarding Houses; and
- Purpose built Student Accommodations – off campus, rooming accommodations

Commercial Premises - General

Council will levy a waste and recycling collection levy against commercial premises for the removal of commercial waste and recycling, unless the Chief Executive Officer or his delegate is satisfied that an approved private waste collection provider removes commercial waste and recycling from the premises, and will do so, at least once weekly for commercial waste and or once fortnightly for recycling.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. Charges for the collection of commercial waste will be based on the number of waste containers and frequency of collection. Charges will be made for additional collections from commercial properties.

9. COST RECOVERY FEES (LGA s97)

The principles of Full Cost Pricing are applied in calculating all cost recovery fees of the Council where applicable, but the fees will not exceed the cost to Council of providing the service or taking the action for which, each fee is charged.

Cost Recovery Fees are listed in Fees and Charges which was last adopted at Council's Meeting held on 28 May 2024.

10. BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity 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. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

11. TIME FOR PAYMENT (LGR s118)

Rates and utility charges referred to in this policy shall generally be levied half yearly with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice.

All rates and charges will be due and payable on the day that is 30 clear days after the issue of a notice to pay.

As a guide a separate rates notice will be issued in the first six months of the financial year (July – December), and in the second half of the financial year (January – June). These notices will cover the billing periods 1 July 2024 to 31 December 2024 (issued August/September), and 1 January 2025 to 30 June 2025 (issued February/March), respectively. Each notice includes one half of the annual rates and charges levied.

12. INTEREST (LGR s133)

All rates and charges remaining outstanding 30 clear days after the due date will be deemed to be overdue rates and will thereafter bear interest at the rate of 12.35% per annum, compounding on daily rests in accordance with the *Local Government Regulation 2012*, calculated on the balance of overdue rates and charges. The interest rate is to be effective from 1 July 2024.

13. DISCOUNT (LGR s130)

Discount at the rate of ten (10) percent will be allowed on gross Council rates and charges, excluding any charge specifically excluded from discount entitlement, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on original notice of the levy.

Charges excluded from discount entitlement include, but are not limited to:

- a) the Natural Environment separate charge;
- b) the State Government Emergency Management Levy;
- c) the Rural Fire Service Levy; and
- d) Water Consumption charges.

14. RATE CONCESSIONS (LGR s121)

Council approves concessions each year prior to the adoption of the budget and are included in the Rate Concession Policy. This was adopted by Council on the 25 June 2024. The main areas of concessions are as follows:

Pensioner Subsidy

For Pensioner Ratepayers of their principal place of residence Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme of 20%) (to a maximum of \$260) on all rates levied in respect of the property the Pensioner Ratepayer owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Pensioner Ratepayers of their principal place of residence who are in receipt of a Widow/ers Allowance will be entitled to a subsidy of 20% (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

In both cases, the concession is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*). Should a person be entitled to only part of the State subsidy,

because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the Separate Charges have been levied.

The concession is offered on the basis that the payment of the additional separate charge will cause the ratepayer hardship.

Permit to Occupy – General Rates

Council will grant a concession of up to the equivalent to Rating Category 27.1 minimum general rate for properties on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which General Rates have been levied.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Eligible Not-for-Profit or Charitable Community Organisations

Council will grant varied levels of concessions to eligible Not for Profit or Charitable Community Organisations in accordance with the provisions of the Rates Concession Policy.

The concessions are offered on the basis that the ratepayers are entities whose objects do not include the making of a profit.

CBD Commercial Properties with Mixed Residential Use

The purpose of the concession is to reduce vacancies in the CBD by providing an incentive for commercial property owners within the defined CBD area to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

The basis for this concession is stimulation of economic development within the defined CBD area.

Council Owned/Trustee Vacant Land

Council will grant a concession on General Rates and Separate Charges for vacant land that is owned or held as Trustee by Council if it is leased to another entity and the land is not used for any business, commercial or industrial purpose. The level of concession is in accordance with Council's Rates Concession Policy.

The concessions are offered on the basis that the payment of general and separate rates will cause the ratepayer/lessee hardship.

Multi-Residential Unit Developments

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

This may apply where it has been deemed impractical for Council to provide services to a multi-residential unit development consisting of six or more units within a plan.

Water Consumption Charges

Council will grant a concession/rebate of 50% on water consumption for the following assessments:

- a) 237107 – Gracemere Lakes Golf Club: and
- b) 237109 - Gracemere Bowls Club.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Lot 1 South Ulam Rd, Bajool

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

- (a) General Rate 100%;
- (b) Road Network Charge 100%; and
- (c) Environment Separate Charge 100%.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Rates Relief (Hardship) – General Rating Category 6.1 and Residential Properties

Where the payment of rates and charges will cause hardship to a ratepayer Council may offer a deferment of the payment of rates and charges for general rate category 6.1, (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

Undetected Leak Rebate Policy – Non-Residential and Residential

Rebates for undetected water leaks are available to non-residential and residential customers when an undetected water leak or other exceptional water loss occurs on the customer's side of the water meter.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

15. AUTHORITY

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.



APPENDIX 1 – Rockhampton Regional Council Primary Land Use Codes 2024/2025

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
Code	Description	Definition
00	Unspecified	Land not categorised by any other land use code.
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning).
02	Single Unit Dwelling	Land used primarily as a site for a dwelling
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally greater 5,000 square metres and not used for a bonafide rural activity.
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally greater 5,000 square metres and not used for a bonafide rural activity.
06	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel/	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.
08	Building Units	A residential parcel of land surveyed on a Building Unit Plan or Survey plan where a single structure has been surveyed and which may include Common Property and which has attached to it a Community Management Statement in an urban area.
09	Group Title	A parcel of land where the structural improvements have been surveyed and a registered plan and Community Entitlement Scheme has been established
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop Single	Shop with or without attached accommodation and may include provision for car parking.
12	Shopping Group (7 - 9 Shops)	Seven to nine shops and may include provision for car parking.
13	Shopping Group (2 - 6 Shops)	Two to six shops and may include provision for car parking.
14	Shops – Main Retail (Central Business District)	Shops located in main inner city/town commercial area (central business district).
15	Shops – Secondary Retail (Fringe Central Business)	Shops located on fringe of a central business district of city/town commercial areas.
16	Drive In Shopping Centre	Drive In Shopping Centre including major regional, regional, sub regional and neighbourhood centres and having ten or more shops.
17	Restaurant/Function Centre	Restaurant including fast food outlet e.g. Kentucky Fried Chicken, McDonalds or function centre.

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
Code	Description	Definition
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).
19	Walkway	Stratum as walkway.
21	Residential Institution (Non-Medical Care)	Aged peoples homes not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes.
24	Sales Area Outdoors (Dealers, Boats, Cars, etc)	Dealers, boats, cars, bulk landscape supplies, etc.
25	Professional Offices	Offices providing administrative, financial management, the practice of a profession (examples include banks, solicitors, lending agents and brokers, medical centres, chemists, dentists).
26A	Funeral Parlour	Funeral parlour.
26B	Crematoria	Crematorium
27	Hospital, Convalescent Home, Hospice (Medical Care) (Private)	Hospital, aged peoples home, nursing home, convalescent home including hospice. Predominantly medical care.
28A	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
28B	Storage facilities	Facility used to storee various goods including but not limited to household items, business inventory, vehicles/machinery
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area.
30B	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area with the ability to undertake servicing/repairs, see Land Use Code 36.
31	Oil/Fuel Depot and Refinery	Fuel dumps or storage and oil refineries.
32	Wharves	Actual wharfs, jetties and barge landings
33	Outdoor Storage Area/Contractors Yard	Builders/contractors yard, outdoor storage area (not retail or hardware) or area for parking heavy equipment/materials.
34	Cold Stores/Ice works	Cold stores/ice works.
35	General Industry	Industrial premises that are not Light Industry– Land Use Code 36, or Heavy Industry – Land Use Code 37. Refer to Rockhampton Planning Scheme industry thresholds.

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
Code	Description	Definition
36	Light Industry	Light service and manufacturing industries e.g. vehicle workshops, Lawn mowing and Outboard Motor repairs, fitting and Turning workshop, small fabricating workshops, electrical goods repairs/maintenance, implement/machinery assembly this is not an exhaustive list. Refer to Rockhampton Planning Scheme industry thresholds.
37	Heavy/Noxious Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates including Abattoirs, concrete batching and/or manufacturing of large form concrete products. Refer to Rockhampton Planning Scheme industry thresholds.
38	Advertising/Hoarding	Advertising/hoarding. Predominant used for advertising.
39	Harbour Industries	Harbour associated service industry. Storage industry and processing.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground (also refer to the term 'mining' as defined in Council's Revenue Statement).
40D	Salt Production	Land used for the purposes of and incidental to the making and extraction of salt.
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motel	Building predominantly used for overnight or short-term accommodation (includes motor inn).
44	Nursery (Plants)	Retail of plants and associated garden material.
45	Theatre/Cinema	Theatre or cinema.
46	Drive-in Theatre	Drive-in theatre.
47	Licensed Club	Any club with liquor licence/non sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan park.
50	Other Club Non Business	Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc.

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
Code	Description	Definition
52	Cemetery	Cemetery
55	Library	Library.
56	Show Ground, Race Course, Airfield	Show ground, race course, airfield.
57	Parks, Gardens	Parks, gardens - including undeveloped parkland.
58	Educational	University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.
60	Sheep Grazing Dry	Poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
62	Aquaculture	Land used for breeding, rearing, and harvesting of fish, shellfish, algae, and other organisms in all types of water environments.
63	Cattle Fattening Intensive Feedlot	Concentration of feeding stock for sale on a large scale feedlot environment with licensed carrying capacity of Standard Cattle Units (SCU)
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale
67	Goats	Goat studs and dairies.
68	Dairy Cattle Quota Milk	Supplying to milk factory on a quota basis– includes feedlot dairies.
69	Dairy Cattle Non Quota	Supplying milk to factory on an entitlement or proportion basis- includes to feedlots.
70	Cream	Supplying cream only for manufacturing purposes
71	Oil Seed	Safflower, sunflower, linseed, etc.
72	Section 49 Valuation Vacant	Vacant land subdivided under Sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
73	Grains	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farm	Growing turf for the purpose of harvesting and sale.
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes.
76	Tobacco	Land used for the cultivation of tobacco.
77	Cotton	Land used for the cultivation of cotton.
78	Rice	Land used for the cultivation of rice.
79	Orchard	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts, etc.
80	Tropical Fruits	Tropical fruits as separate to orchards e.g. bananas, paw paw.
81	Pineapples	The growing of pineapple either for cash crop or manufacturing purposes.

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
Code	Description	Definition
82	Vineyard	Grapes.
83	Small Crops and Fodder Irrigation	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation).
84	Small Crops and Fodder Non Irrigation	As per Land Use Code 83 without irrigation.
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment.
86	Horses	The breeding and/or growing of horses including for stud purposes, including predominantly stables.
87	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs.
88	Forestry and Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown.
89	Animals Special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips).
90	Power Generation	Production/generation and/or storage of electricity.
91	Transformer	Transformer and substation, television/radio, transmission towers, telecommunication towers.
92	Defence Force Establishment	Defence Force Establishment.
93	Peanuts	Growing of peanuts as a predominant use.
94	Rural Land Vacant	Vacant rural land being put to no or minimal rural use in a rural area and generally more than 10 hectares.
95	Reservoir, Dam, Bore, Pipeline, Pump Station	Reservoir, dam, bore, pipeline - includes permanent pump site/station.
96	Public Hospital	Public hospital.
97A	Welfare Home/Institution	Child/adult welfare institution.
97B	Residential Care Dwelling	Purpose built residential dwelling for long term or transient living, for a number of unrelated people, providing care to persons with a disability with a Class 3 Building Classification
99	Community Protection Centre	Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.

Please Note: The Council has delegated to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

SCHEDULE 1 – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES

