

REVENUE STATEMENT 2024/2025

LEGISLATIVE REQUIREMENTS

Pursuant to section 104(5)(a)(iv) of the *Local Government Act 2009* the system of financial management established by Council must include a revenue statement.

This Revenue Statement has been prepared consistently with Council's Revenue Policy for adoption as part of Council's budget for the 2024/2025 financial year in accordance with sections 169 and 193 of the *Local Government Regulation 2012*.

It includes an outline and explanation of the measures that Council has adopted for raising revenue in the 2024/2025 financial year, together with all other matters that section 172 of the *Local Government Regulation 2012* provides that a revenue statement must state as follows:

Section 172 of the *Local Government Regulation 2012*

172 Revenue Statement

- (1) *The revenue statement for a local government must state –*
 - (a) *if the local government levies differential general rates –*
 - (i) *the rating categories for rateable land in the local government area; and*
 - (ii) *a description of each rating category; and*
 - (b) *if the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and*
 - (c) *if the local government fixes a cost - recovery fee – the criteria used to decide the amount of the cost-recovery fee; and*
 - (d) *if the local government conducts a business activity on a commercial basis – the criteria used to decide the amount of the charges for the activity's goods and services.*
- (2) *Also the revenue statement for the financial year must include the following information for the financial year –*
 - (a) *an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –*
 - (i) *the rates and charges to be levied in the financial year; and*
 - (ii) *the concessions for rates and charges to be granted in the financial year;*
 - (b) *whether the local government has made a resolution limiting an increase of rates and charges.*

DIFFERENTIAL GENERAL RATES 2024/2025

In accordance with Chapter 4, Part 5 of the *Local Government Regulation 2012*, Council will make and levy differential general rates in the 2024/2025 financial year, taking into consideration the following matters:

- Council recognises that different land uses generate different requirements for Council services, facilities and activities, and place different burdens upon Council's budget.
- Council considers that adopting a 'single general rate' for all rateable land within the Region would not provide sufficient flexibility to spread the rate burden in what it considers to be an equitable manner.
- Although adopting a 'single general rate' would provide simplicity, it would necessitate Council setting a high minimum rate to deal with the fact that land values in towns and villages within the Region are very low in relation to rural land and that owners and occupiers who live in towns and villages generally have greater access to Council services, facilities and activities.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in prior years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, facilities and activities; Council shall fix a minimum general rate to each differential rating category.
- Historically Council has maintained its minimum general rates at very low levels, given the standards of services, facilities and activities it supplies or undertakes; but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum general rates over a period of years, to enable it at least to maintain the current standards of services, facilities and activities it supplies or undertakes.

Rating categories and descriptions

Pursuant to section 81 of the *Local Government Regulation 2012*, the rating categories of rateable land in the Region, and a description of each of the rating categories, is as follows:

Category 1 PPR Urban Land – Isaac Towns (Valuation \$0 - \$58,000)

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value of between \$0 and \$58,000 other than land included in category 15 to 21.

Category 2 PPR Urban Land – Isaac Towns (Valuation \$58,001 - \$66,000)

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value between \$58,001 and \$66,000 other than land included in category 15 to 21.

Category 3 PPR Urban Land – Isaac Towns (Valuation \$66,001- \$84,000)

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having rateable value between \$66,001 and \$84,000 other than land included in category 15 to 21.

Category 4 PPR Urban Land – Isaac Towns (Valuation > \$84,000)

Description: Land used for residential purposes as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value greater than \$84,000 other than land included in category 15 to 21.

Category 5 NPPR Urban Land – Isaac Towns (Valuation \$0 - \$58,000)

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value of between \$0 and \$58,000 other than land included in category 15 to 21.

Category 6 NPPR Urban Land – Isaac Towns (Valuation \$58,001 - \$66,000)

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value between \$58,001 and \$66,000 other than land included in category 15 to 21.

Category 7 NPPR Urban Land – Isaac Towns (Valuation \$66,001- \$84,000)

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value between \$66,001 and \$84,000 other than land included in category 15 to 21.

Category 8 NPPR Urban Land – Isaac Towns (Valuation > \$84,000)

Description: Land used for residential purposes other than as the owner's Principal Place of Residence where located in the town areas of the Region as described in the Town Plan and having a rateable value greater than \$84,000 other than land included in category 15 to 21.

Category 9 Commercial / Industrial

Description: Land used or having the potential for use by virtue of improvements or activities conducted thereon, for commercial or industrial purposes.

Category 10 Rural Residential

Description: Land used for residential purposes, where located outside of the town areas of Carmila, Clairview, Clermont, Coppabella, Dysart, Glenden, Ilbilbie, Middlemount, Moranbah, Nebo and St. Lawrence as described in the Town Plan, other than land included in categories 22 to 30 and categories 52 to 58.

Category 11 Rural Land – Animal Husbandry

Description: Land used for the purpose of animal husbandry, including land with a Department of Resources Land Use Code between 60 and 70, other than land included in categories 22 to 30 and categories 52 to 58.

Category 12 Rural Land – Agriculture and Cropping

Description: Land used for agricultural and cropping purposes, including land with a Department of Resources Land Use Code between 71 to 84, other than land included in category 13, categories 22 to 30 and categories 52 to 58.

Category 13 Rural Land – Cane/Timber

Description: Land that is used for growing sugar cane, including land with a Department of Resources Land Use Code 75 – Sugar Cane, and including land used for timber or timber related industries with a Department of Resources Land Use Code 88 – Forestry of Logs, other than land included in categories 22 to 30 and categories 52 to 58.

Category 14 Rural Other

Description: Rural land that does not fall within any other rural category, or within categories 22 to 30 and categories 52 to 58.

Category 15 Multi Unit (2-4) Land

Description: Land used for residential purposes with between two (2) and four (4) dwellings/units, where located in the town areas of the Region as described in the Town Plan.

Category 16 Multi Unit (5-9) Land

Description: Land used for residential purposes with between five (5) and nine (9) dwellings/units, where located in the town areas of the Region as described in the Town Plan.

Category 17 Multi Unit (10-14) Land

Description: Land used for residential purposes with between ten (10) and fourteen (14) dwellings/units, where located in the town areas of the Region as described in the Town Plan.

Category 18 Multi Unit (15-19) Land

Description: Land used for residential purposes with between fifteen (15) and nineteen (19) dwellings/units, where located in the town areas of the Region as described in the Town Plan.

Category 19 Multi Unit (20-25) Land

Description: Land used for residential purposes with between twenty (20) and twenty-five (25) dwellings/units, where located in the town areas of the Region as described in the Town Plan.

Category 20 Multi Unit (26-50) Land

Description: Land used for residential purposes with between twenty-six (26) and fifty (50) dwellings/units, where located in the town areas of the Region as described in the Town Plan other than land included in category 22.

Category 21 Multi Unit (>50) Land

Description: Land used for residential purposes with more than fifty (50) dwellings/units, where located in the town areas of the Region as described in the Town Plan other than land included in categories 22 to 30.

Category 22 Workforce Accommodation (50-120)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing fifty (50) to one hundred and twenty (120) accommodation rooms, suites and/or caravan sites.

Category 23 Workforce Accommodation (121-250)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing one hundred and twenty-one (121) to two hundred and fifty (250) accommodation rooms, suites and/or caravan sites.

Category 24 Workforce Accommodation (251-350)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing two hundred and fifty-one (251) to three hundred and fifty (350) accommodation rooms, suites and/or caravan sites.

Category 25 Workforce Accommodation (351-450)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing three hundred and fifty-one (351) to four hundred and fifty (450) accommodation rooms, suites and/or caravan sites.

Category 26 Workforce Accommodation (451-650)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing four hundred and fifty-one (451) to six hundred and fifty (650) accommodation rooms, suites and/or caravan sites.

Category 27 Workforce Accommodation (651-850)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing six hundred and fifty-one (651) to eight hundred and fifty (850) accommodation rooms, suites and/or caravan sites.

Category 28 Workforce Accommodation (851-1,200)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing eight hundred and fifty-one (851) to one thousand two hundred (1,200) accommodation rooms, suites and/or caravan sites.

Category 29 Workforce Accommodation (1,201-2,000)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing one thousand two hundred and one (1,201) to two thousand (2,000) accommodation rooms, suites and/or caravan sites.

Category 30 Workforce Accommodation (>2,000)

Description: Land used in whole or in part, and whether predominantly or not, for Workforce Accommodation containing more than two thousand (2,000) accommodation rooms, suites and/or caravan sites.

Category 31 Coal Mining (30-100)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between thirty (30) and one hundred (100) employees and/or contractors as at 1 July 2024; or
- (a) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between thirty (30) and one hundred (100) employees and/or contractors as at 1 July 2024.

Category 32 Coal Mining (101-250)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between one hundred and one (101) and two hundred and fifty (250) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between one hundred and one (101) and two hundred and fifty (250) employees and/or contractors as at 1 July 2024.

Category 33 Coal Mining (251-350)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between two hundred and fifty-one (251) and three hundred and fifty (350) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between two hundred and fifty-one (251) and three hundred and fifty (350) employees and/or contractors as at 1 July 2024.

Category 34 Coal Mining (351-450)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between three hundred and fifty-one (351) and four hundred and fifty (450) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between three hundred and fifty-one (351) and four hundred and fifty (450) employees and/or contractors as at 1 July 2024.

Category 35 Coal Mining (451-550)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between four hundred and fifty-one (451) and five hundred and fifty (550) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between four hundred and fifty-one (451) and five hundred and fifty (550) employees and/or contractors as at 1 July 2024.

Category 36 Coal Mining (551-650)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between five hundred and fifty-one (551) and six hundred and fifty (650) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between five hundred and fifty-one (551) and six hundred and fifty (650) employees and/or contractors as at 1 July 2024.

Category 37 Coal Mining (651- 800)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between six hundred and fifty-one (651) and eight hundred (800) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between six hundred and fifty-one (651) and eight hundred (800) employees and/or contractors as at 1 July 2024.

Category 38 Coal Mining (801-900)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between eight hundred and one (801) and nine hundred (900) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between eight hundred and one (801) and nine hundred (900) employees and/or contractors as at 1 July 2024.

Category 39 Coal Mining (901-1,000)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between nine hundred and one (901) and one thousand (1,000) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between nine hundred and one (901) and one thousand (1,000) employees and/or contractors as at 1 July 2024.

Category 40 Coal Mining (1,001-1,400)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between one thousand and one (1,001) and one thousand four hundred (1,400) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between one thousand and one (1,001) and one thousand four hundred (1,400) employees and/or contractors as at 1 July 2024.

Category 41 Coal Mining (1,401-2,000)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between one thousand four hundred and one (1,401) and two thousand (2,000) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with between one thousand four hundred and one (1,401) and two thousand (2,000) employees and/or contractors as at 1 July 2024.

Category 42 Coal Mining (2,001-2,500)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with between two thousand and one (2,001) and two thousand five hundred (2,500) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or note, for the purpose of a Coal Mine with between two thousand and one (2,001) and two thousand five hundred (2,500) employees and/or contractors as at 1 July 2024.

Category 43 Coal Mining (>2,500)

Description: Land with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to or administered under the *Mineral Resources Act 1989* over an area which forms part of a Coal Mine with more than two thousand five hundred (2,500) employees and/or contractors as at 1 July 2024; or
- (b) land that is used, in whole or in part, and whether predominantly or not, for the purpose of a Coal Mine with more than two thousand five hundred (2,500) employees and/or contractors as at 1 July 2024.

Category 44 Other Coal

Description: Land that is used, in whole or in part, and whether predominantly or not, for or in association with Coal Mining, other than land included in Categories 31 to 43.

Category 45 Quarries (<100,000)

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning less than one hundred thousand (100,000) tonnes of material per annum from the earth, other than land included in categories 31 to 44.

Category 46 Quarries (>= 100,000)

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning one hundred thousand (100,000) tonnes or more of material per annum from the earth, other than land included in categories 31 to 44.

Category 47 Other Mines / Extractive Land

Description: Land used or having the potential for use by virtue of improvements or activities conducted thereon, for extractive or mining industries purposes other than land included in categories 31 to 46.

Category 48 Transport Terminal

Description: Land used for the purpose of a transport terminal. A transport terminal may be defined as any facility where passengers and freight are assembled or dispersed.

Category 49 Noxious and Hazardous Industries (<50)

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of noxious, offensive and hazardous industries including concrete batching plants and explosive industries with less than fifty (50) employees or contractors.

Category 50 Noxious and Hazardous Industries (>=50)

Description: Land used in whole or in part, and whether predominantly or not, for the purpose of noxious, offensive and hazardous industries including concrete batching plants and explosive industries with more than fifty (50) employees or contractors.

Category 51 Shopping Centres

Description: Land used as a retail shopping centre, as defined in the *Retail Shops Leases Act 1994*.

Category 52 Gas Extraction / Processing (0-20,000)

Description: Land with an area of twenty thousand (20,000) hectares or less, which is:-

- (a) a petroleum lease granted, continued or renewed under the *Petroleum Act 1923* or *Petroleum and Gas (Production and Safety) Act 2004* for the extraction of gas; or
- (b) used, or intended to be used, in whole or in part, and whether predominantly or not, for the extraction, processing or transportation of gas; or
- (c) used, or intended to be used, in whole or in part, and whether predominantly or not, for any purpose ancillary to, associated or connected with, the extraction, processing or transportation of gas, such as water storage or pipelines.

Category 53 Gas Extraction / Processing (>20,000)

Description: Land with an area greater than twenty thousand (20,000) hectares, which is:-

- (a) a petroleum lease granted, continued or renewed under the *Petroleum Act 1923* or *Petroleum and Gas (Production and Safety) Act 2004* for the extraction of gas; or
- (b) used, or intended to be used, in whole or in part, and whether predominantly or not, for the extraction, processing or transportation of gas; or
- (c) used, or intended to be used, in whole or in part, and whether predominantly or not, for any purpose ancillary to, associated or connected with, the extraction, processing or transportation of gas, such as water storage or pipelines.

Category 54 Feedlots (4,000-12,000)

Description: Land used in whole or in part, and whether predominantly or not, for feedlot purposes with a licensed carrying capacity of four thousand (4,000) to twelve thousand (12,000) Standard Cattle Units (SCUs).

Category 55 Feedlots (>12,000)

Description: Land used in whole or in part, and whether predominantly or not, for feedlot purposes with a licensed carrying capacity of more than twelve thousand (12,000) Standard Cattle Units (SCUs).

Category 56 Power Generation (0 – 100 Megawatts)

Description: Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of one hundred (100) Megawatts or less (excluding transformers / substations).

Category 57 Power Generation (101 – 200 Megawatts)

Description: Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of between one hundred and one (101) and two hundred (200) Megawatts (excluding transformers / substations).

Category 58 Power Generation (201 MW +)

Description: Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity equal to or greater than two hundred and one (201) Megawatts (excluding transformers / substations).

Definitions

In the preceding Differential Rating Categories, the following definitions apply:

Coal Mine/Coal Mining

A 'Coal Mine' in the description of the above rating categories is defined as land that is the subject of a coal mining lease (issued pursuant to or administered under the *Mineral Resources Act 1989*) or other form of tenure (including freehold) that was used, is used, or intended to be used: -

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

An 'integrated coal mining operation' is defined as land contained in more than one mining lease issued pursuant to the *Mineral Resources Act 1989* for the extraction of coal, or other form of tenure (including freehold), which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary, associated or connected with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

Land Use Codes

Where the Council makes reference to land use code in the description of a rating category, that reference is to the land use codes as given to Council by the Department of Resources as set out in Appendix A. The land use codes referred to in the description of a rating category correspond with the description of the category. However, it is the actual use of the land that determines the correct category.

Principal Place of Residence (PPR)

'Principal Place of Residence' (PPR) means a dwelling owned by one or more natural persons at least one of who predominately resides there.

For the sake of clarity, a PPR does not include a single unit dwelling owned by a company, an incorporated association, a personal representative or by a person as trustee of a trust.

When 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 PPR.

In those circumstances, if a ratepayer considers that the land is their PPR, the ratepayer must submit an application to Council using the prescribed form. This form can be obtained from any of Council's offices or on Council's website www.isaac.qld.gov.au.

Region

'Region' means the local government area of the Council as shown on its area map mentioned in schedule 1, column 3 of the *Local Government Regulation 2012*.

Town Plan

'Town Plan' means the Isaac Regional Planning Scheme 2021 incorporating all the amendments up to and including 30 June 2024.

Workforce Accommodation

Workforce Accommodation in the description of the above rating categories means a facility for the accommodation of persons, other than tourists and holidaymakers, who are employed or work in, or in association with, or in connection with, construction, resources and mining activities, commonly known as 'workers camp', 'work camp', 'workers accommodation', 'single persons quarters', 'accommodation village', 'quarters' or 'barracks'.

Identification of Land

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

Adoption of differential general rates and minimum general rates for 2024/2025

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each different general rate category, is as follows:

	Category	Cents in the dollar of Unimproved Valuation 2024/2025	Minimum General Rate 2024/2025
Category 1	PPR Urban Land – Isaac Towns (Valuation \$0 - \$58,000)	1.6500	\$818.50
Category 2	PPR Urban Land – Isaac Towns (Valuation \$58,001 - \$66,000)	1.5850	\$960.00
Category 3	PPR Urban Land – Isaac Towns (Valuation \$66,001 - \$84,000)	1.4295	\$1,050.00
Category 4	PPR Urban Land – Isaac Towns (Valuation > \$84,000)	0.8500	\$1,250.00
Category 5	NPPR Urban Land – Isaac Towns (Valuation \$0 - \$58,000)	1.9800	\$982.00
Category 6	NPPR Urban Land – Isaac Towns (Valuation \$58,001 - \$66,000)	1.9020	\$1,152.00
Category 7	NPPR Urban Land – Isaac Towns (Valuation \$66,001 - \$84,000)	1.7154	\$1,260.00
Category 8	NPPR Urban Land – Isaac Towns (Valuation > \$84,000)	1.0200	\$1,500.00
Category 9	Commercial / Industrial	1.5463	\$1,186.50
Category 10	Rural Residential	0.5635	\$818.50
Category 11	Rural Land – Animal Husbandry	0.1705	\$818.50
Category 12	Rural Land – Agriculture & Cropping	0.1352	\$818.50
Category 13	Rural Land – Cane / Timber	0.4730	\$818.50
Category 14	Rural Other	0.2700	\$818.50
Category 15	Multi Unit (2 – 4) Land	1.4556	\$1,634.00
Category 16	Multi Unit (5 – 9) Land	2.9550	\$4,085.00
Category 17	Multi Unit (10 – 14) Land	3.3100	\$8,167.50
Category 18	Multi Unit (15 – 19) Land	4.0750	\$12,251.50
Category 19	Multi Unit (20 – 25) Land	3.7250	\$16,333.00
Category 20	Multi Unit (26 – 50) Land	3.7250	\$21,239.00
Category 21	Multi Unit (> 50) Land	4.8750	\$41,643.50
Category 22	Workforce Accommodation (50 – 120)	10.1600	\$29,920.00
Category 23	Workforce Accommodation (121 – 250)	10.1600	\$72,404.50
Category 24	Workforce Accommodation (251 – 350)	17.8000	\$150,196.50
Category 25	Workforce Accommodation (351 – 450)	42.2000	\$210,034.50
Category 26	Workforce Accommodation (451 – 650)	42.2000	\$269,872.50
Category 27	Workforce Accommodation (651 – 850)	56.2800	\$389,549.00
Category 28	Workforce Accommodation (851 – 1,200)	56.2800	\$509,226.00
Category 29	Workforce Accommodation (1,201 – 2,000)	80.0000	\$718,658.50
Category 30	Workforce Accommodation (> 2,000)	80.0000	\$1,159,169.00
Category 31	Coal Mining (30 – 100)	3.2250	\$110,697.00

	Category	Cents in the dollar of Unimproved Valuation 2024/2025	Minimum General Rate 2024/2025
Category 32	Coal Mining (101 – 250)	3.2250	\$184,495.00
Category 33	Coal Mining (251 – 350)	3.2250	\$240,402.50
Category 34	Coal Mining (351 – 450)	3.2250	\$268,356.00
Category 35	Coal Mining (451 – 550)	3.2250	\$307,491.50
Category 36	Coal Mining (551 – 650)	4.1750	\$338,240.50
Category 37	Coal Mining (651 – 800)	4.1750	\$380,171.00
Category 38	Coal Mining (801 – 900)	6.7000	\$419,306.50
Category 39	Coal Mining (901 – 1,000)	4.1750	\$491,986.00
Category 40	Coal Mining (1,001 – 1,400)	4.1750	\$559,075.00
Category 41	Coal Mining (1,401 – 2,000)	4.9000	\$603,801.00
Category 42	Coal Mining (2,001 – 2,500)	6.2000	\$665,299.50
Category 43	Coal Mining (> 2,500)	7.3000	\$707,789.00
Category 44	Other Coal	3.0500	\$58,400.50
Category 45	Quarries (< 100,000)	0.1993	\$14,997.00
Category 46	Quarries (>= 100,000)	0.2921	\$31,753.00
Category 47	Other Mines / Extractive Land	3.3900	\$1,022.00
Category 48	Transport Terminal	3.1660	\$2,116.50
Category 49	Noxious and Hazardous Industries (< 50)	3.4180	\$3,527.00
Category 50	Noxious and Hazardous Industries (>= 50)	46.0300	\$124,276.00
Category 51	Shopping Centres	3.2480	\$7,770.50
Category 52	Gas Extraction / Processing (0 – 20,000)	82.1220	\$37,705.00
Category 53	Gas Extracting / Processing (> 20,000)	69.9892	\$230,419.50
Category 54	Feedlots (4,000 – 12,000)	0.1814	\$9,954.00
Category 55	Feedlots (> 12,000)	0.6590	\$19,909.00
Category 56	Power Generation (0 – 100) Megawatts	2.9110	\$17,467.50
Category 57	Power Generation (101 – 200) Megawatts	5.7082	\$40,756.50
Category 58	Power Generation (201 +) Megawatts	8.5622	\$87,335.00

LIMITATION OF INCREASE IN RATES LEVIED 2024/2025

Pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2024/2025 financial year on rateable land included in rating categories 1 to 14 and rating categories 48 to 50, will be limited to an amount no more than an amount equal to the amount of the differential general rate levied on that land in the previous financial year increased by 30%.

SEPARATE CHARGES 2024/2025

Separate Charge – Disaster Management

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council makes and levies a disaster management separate charge of \$28.92 per rateable assessment, to be levied equally on all rateable assessments in Council's area. The disaster management separate charge will be used solely to assist in funding the recurrent annual disaster management activities of Council, including those costs relating to the operation and maintenance of equipment used by Council in fulfilment of its disaster management obligations, and those costs relating to disaster prevention and disaster planning.

SPECIAL RATES AND CHARGES 2024/2025

Special Charge – Rural Fire Brigade Districts

In accordance with section 128A of the *Fire and Emergency Services Act 1990* and pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge (known as the '**Rural Fire Brigade Districts Special Charge**') for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below.

The overall plan for the Rural Fire Brigade District Special Charge is as follows:

- The service, facility or activity for which the Rural Fire Brigade Districts Special Charge is made is for the provision of rural firefighting services in the defined benefit areas.
- The rateable land to which the Rural Fire Brigade Districts Special Charge applies is land within the areas separately described on the cadastral map titled '*Map Showing Rural Fire Brigades and Urban Fire Brigades in Isaac Regional Council*'.
- The estimated cost of implementing the overall plan is \$29,670.00.
- The estimated time for carrying out the overall plan is one (1) year ending 30 June 2025. However, provision of firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- The Rural Fire Brigade Districts Special Charge is intended to raise all funds necessary to carry out the overall plan.

The rateable land or its occupier specially benefits from the service, facility or activity funded by the Rural Fire Brigade District Special Charge because the funded rural fire brigades are in charge of firefighting and fire prevention under the *Fire and Emergency Services Act 1990* and the provision of those services could not be provided or maintained without the imposition of the special charge.

The amount of the special charge to be levied (per parcel) is:

Rural Fire Brigade District	Special Charge
Ilbilbie	\$ 20.00
West Hill	\$ 25.00
Orkobie	\$ 25.00
Carmila West	\$ 25.00
Carmila	\$ 25.00
Clairview	\$ 20.00
Flaggy Rock	\$ 25.00
Nebo	\$ 20.00
St Lawrence	\$ 20.00

UTILITY CHARGES 2024/2025

Waste Management

Pursuant to sections 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Domestic Waste and Recycling Services

A domestic general waste collection and recycling charge will be levied for the provision of refuse removal from all domestic residential lands, within the designated waste and recycling collection areas and serviced by Council or its nominated contractor.

Council will levy on the owner a per annum charge per dwelling, unit or flat on all lands within the designated waste and recycling area or to which the domestic waste and recycling service is available, regardless of whether the ratepayer chooses to use the domestic general waste and/or recycling, services Council makes available.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or delegate considers necessary; or the number of bins the owner requests, whichever is the greater.

Residential Premises – Multi-Unit Dwellings

A multi-unit dwelling general waste collection and recycling charge will be levied for the provision of refuse removal from all multi-unit dwelling residential premises located within the designated waste and recycling collection areas and serviced by Council or its nominated contractor.

Council will levy on the owner a per annum charge per dwelling, unit or flat within the designated waste and recycling area or to which the multi-unit dwelling general waste collection and recycling service is available, regardless of whether the ratepayer chooses to use the multi-unit dwelling general and/or recycling services Council makes available.

The maximum allowable number of Mobile Garbage Bins (MGB) at a multi-unit dwelling will be determined by an Isaac Waste Services authorised officer following assessment of on-site storage facilities based on the suitability of, and access to, kerbside presentation/service point(s).

If there is no satisfactory kerbside location for presentation of, or service of MGB's, at the discretion of an Isaac Waste Service's authorised officer bulk refuse and recycling may be provided to multi-unit dwellings.

The number of bulk bins, size of bulk bins and frequency of bin services provided will vary according to the size of the development. An Isaac Waste Services authorised officer will determine the number and size of bulk waste bins, and the frequency of the bulk bin waste service.

The **domestic/multi-unit general waste collection and recycling charge** is for:

- Emptying the MGB once per week for domestic general waste.
- Emptying the MGB fortnightly for recyclables.

Commercial Waste and Recycling Services

A commercial waste collection and recycling charge will be levied for the provision of refuse removal from all commercial or industrial lands, within the designated waste and recycling collection areas and serviced by Council or its nominated contractor.

Council will levy on the owner a per annum charge of one waste collection service* per property within the designated waste and recycling area or to which the commercial waste

and/or recycling services are available, regardless of whether the ratepayer chooses to use the commercial waste and/or recycling services Council makes available.

Additional bins may be provided on application and at the discretion of an Isaac Waste Services authorised officer. Should application be denied or at the option of the commercial and industrial users, arrangements for refuse removal and disposal services are to be made with an approved contractor if their needs exceed this level. A disposal fee applied in accordance with Councils adopted Schedule of Fees and Charges will be charged to defray the cost of handling the commercial and industrial wastes separately collected by the contractor and deposited at any of Council's refuse disposal facilities.

*For the purposes of this charge Units held under a Community Titles Scheme operating as a hotel/motel will be considered Commercial.

The **commercial waste collection and recycling charge** is for:

- Emptying the MGB once per week for commercial waste.
- Emptying the MGB fortnightly for recyclables.

SCHEDULE OF WASTE COLLECTION AND RECYCLING CHARGES

Service

Domestic Services (per dwelling, unit or flat)	Annual Charge
General Waste Service	\$420.88
Recyclable Waste Service	\$105.20
Commercial Services	Annual Charge
Commercial Waste Service	\$480.40
Recyclable Waste Service	\$105.20
Multi-Unit Dwellings (per dwelling, unit or flat)	Annual Charge
General Waste Service	\$420.88
Recyclable Waste Service	\$105.20

Additional Services

Additional services may be provided on application and will be charged on a per service, per lift, per annum, rate as listed in the schedule of waste and recycling charges above.

Services Outside the designated waste and recycling collection areas

Domestic properties outside the designated waste and recycling collection areas can be provided with the following waste and recycling services providing the property is located along the route travelled by Council or its nominated contractor upon application. Such arrangements are at the sole discretion of an Isaac Waste Services authorised officer and may change subject to route changes by Council or its nominated contractor.

The **domestic general waste collection and recycling charge** is for:

- Emptying the MGB once per week for domestic general waste.
- Emptying the MGB fortnightly for recyclables.

Service

Domestic Services	Annual Charge
General Waste Service – per service per lift	\$420.88
Recyclable Waste Service – per service per lift	\$105.20

Commencement Date for Full Charges

Refuse and recycling charges will be effective from the date of commencement of service or the date of the final inspection certificate and/or certification of classification issued, whichever is the sooner.

Damaged, Lost or Stolen Wheelie Bins

The property owner is responsible for the security and maintenance of bins supplied and the repair and/or replacement of any such wheelie bin that may be damaged, lost or stolen.

SEWERAGE

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges as set-out in the sewerage charges table below, on each property, both vacant and occupied, that Council provides with sewerage services, or to which Council's sewerage services are available.

In order to reflect the different operating costs, different amounts (per pedestal – except for vacant land) will be levied based on the use and location of properties as set-out in the sewerage charges table below. Sewerage utility charges will be calculated on a full cost recovery basis.

Residential properties which contain a single dwelling, including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act 1997* and *Building Units and Group Titles Act 1980*, shall be charged a single pedestal charge for the first pedestal installed and then the appropriate charge for each additional pedestal as set-out in the sewerage charges table below.

Residential properties which contain multiple dwellings on a single title, not including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act 1997* and *Building Units and Group Titles Act 1980*, shall, for each dwelling, be charged one pedestal charge for the first pedestal installed and then the appropriate charge for each additional pedestal as per the table below.

Caravan parks and motels, providing single room accommodation will be charged one pedestal charge for each individual pedestal as per the table below for Caravan Parks and Motels.

Workers accommodation, providing single room accommodation (that is capacity to house one individual only) will be charged one pedestal charge for each individual pedestal as per the table below.

Commercial properties, excluding caravan parks, motels and workers accommodation, but including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act 1997* and *Building Units and Group Titles Act 1980*, shall be charged the applicable pedestal charge for each pedestal that is connected to the sewerage system.

Vacant land or unconnected land, to which the Council provides, or is able to provide, sewerage services shall be charged the appropriate charges as per the table below.

Where sewerage services are provided to the common property of scheme land within the meaning of the *Body Corporate and Community Management Act 1997*, the body corporate shall be levied a charge on each pedestal.

Normal charges (as provided below) will apply for pedestals and urinals in all amenity block complex(s) and public toilets. Premises must submit themselves to annual inspection to be conducted by Council's Environmental Health Officer to determine eligibility. Refusal of an inspection will result in normal charges applying for each pedestal.

A urinal will be deemed to be the equivalent of a pedestal if it is 600mm long or less. For each 600mm or part thereof, a charge equal to that per pedestal will be levied – e.g. 1200mm = two (2) charges: 1350mm = three (3) charges.

Council will, at its discretion, view premises used by minor clubs and organisations as vacant land and charge accordingly. This view is to reflect the intermittent or occasional use of such premise.

Sewerage charges table

The amount of the sewerage utility charge (per pedestal, except for vacant land) is:

Charge	Clermont	Dysart	Glenden	Middlemount	Moranbah	Nebo
Single Dwelling - Residential	\$866.56	\$820.00	\$755.00	\$795.00	\$782.00	\$733.00
Commercial & Other Premises	\$867.88	\$820.00	\$755.00	\$795.00	\$782.00	\$733.00
Additional Pedestals – Residential	\$512.92	\$419.76	\$530.88	\$411.68	\$429.16	\$509.12
Additional Pedestals – Commercial	\$622.00	\$706.20	\$643.80	\$691.36	\$544.24	\$623.00
Vacant Land	\$417.00	\$417.00	\$417.00	\$417.00	\$417.00	\$417.00
Caravan Parks & Motels	\$278.20	\$560.00	\$238.00	\$560.00	\$238.00	\$238.00
Workers Accommodation	\$150.00	\$241.00	\$192.00	\$227.00	\$133.00	\$184.88

Commencement Date for Full Charges

Sewerage utility charges will be effective from the date of the final inspection of sewerage pedestals or the date of the final inspection and/or certification of classification issued, whichever is the sooner.

WATER

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a water utility charges, for the supply of water services by the Council, as follows:

Water utility charges will be levied on all land within the Region, whether vacant or occupied, to which:

- Council supplies water to; or
- Council's water services are available.

All such charges levied shall be used to defray the costs associated with the operation, maintenance and management of Council's water service.

The basis of the water charges is:

- a fixed **Infrastructure Charge** for using the infrastructure that supplies the water to persons who are liable to pay the charges; and
- a variable **Consumption Charge** for using the water, based on each kilolitre of water used.

Infrastructure Charge

The *Infrastructure Charge* for each property is to be determined according to its use, as set out in the below '*Chargeable Units for each land use*' table.

The *Chargeable Unit* value of each land use has been determined on a basis that recognises that certain premises will generally use water at a greater level than other premises because of the nature of the use to which the land is put. The amount of the infrastructure charge per chargeable unit per locality is \$235.40.

Consumption Charge

The *Consumption Charge* for each property is to be determined by applying the below three (3) tiers of charges to each kilolitre of water used, with the volumes for those tiers adjusted by the number of '*Chargeable Units*' allocated to the property according to its use as set out in the below '*Chargeable Units for each land use*' table.

Consumption charges per 6 months per chargeable unit	Charge (\$/Kl)
0 – 37.5Kl	\$0.70
37.5 – 75Kl	\$1.60
>75Kl	\$2.50

Meters will be read half-yearly and consumption charges will be retrospectively charged on the water notice issued based on billing periods ending December and June each financial year.

Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Where meter readings record consumption other than in the current financial year the charge to apply for the consumption of water shall be the charge applicable for the year when the consumption occurred.

In the case where a meter is found to be faulty, the Chief Executive Officer shall make such arrangements as he/she considers equitable to cause a suitable estimate of usage to be made.

Chargeable Units for each land use - Table

Dysart, Middlemount, St Lawrence, Carmila and Greenhill	Infrastructure Charge per annum	Consumption Charge number of Units
Temporary Single Persons Quarters / Transportable Units / Dongas (not ensuited)	\$235.40 per 2 rooms	1 unit per 2 rooms
Permanent Single Persons Quarters / Transportable Units / Dongas (ensuited)	\$235.40 per room	1 unit per room
Residential Dwelling House / Bowls Club / Private Swimming Pools – Separate Complex / Public Buildings / Small Business or home occupations including attached dwelling	\$941.60	4 units
Business / Commercial Premises unless otherwise specified.	\$941.60 plus \$470.80 for each attached dwelling plus \$941.60 for each separate dwelling	4 units plus 2 units for each attached dwelling plus 4 units for each separate dwelling
Caravan Park	\$2,354.00 plus \$1,177.00 for each additional 10 sites or part of 10	10 units plus 5 units for each additional 10 sites or part of 10

Dysart, Middlemount, St Lawrence, Carmila and Greenhill	Infrastructure Charge per annum	Consumption Charge number of Units
	sites in excess of 10 i.e. 11 sites = \$3,531.00, 21 sites = \$4,708.00 plus \$706.20 for each manager/caretaker's residence	sites in excess of 10 i.e. 11 sites = 15 units, 21 sites = 20 units plus 3 units for each manager/caretakers' residence
Church	\$470.80 plus \$235.40 per church hall plus \$941.60 for each dwelling, attached or separate	2 units plus 1 unit per church hall plus 4 units for each dwelling, either attached or separate
Commercial Recreational Centre with separate buildings or discrete outdoor sporting or recreational facilities	\$1,883.20 plus \$470.80 for any attached residence and/or \$941.60 for each attached dwelling	8 units plus 2 units for any attached residence and/or 4 units for each attached dwelling
Commercial Recreational Centre being single building without discrete outdoor sporting or recreational facilities	\$941.60 plus \$470.80 for any attached residence and/or \$941.60 for each detached dwelling	4 units plus 2 units for any attached residence and/or 4 units for each detached dwelling
Residential Dwelling Flats (per flat) / Apartment (per apartment) / Duplex (per unit)	\$706.20 per flat/ apartment/ duplex. \$706.20 per individual unit (e.g. 2 duplex units = \$1,412.40)	3 units per flat/apartment/duplex. 3 units per individual unit (e.g. 2 duplex units = 6 units)
Golf Club	\$941.60 plus \$706.20 per residence	4 units plus 3 units per residence
Hospital	\$2,354.00	10 units
Hotels with Accommodation	\$3,766.40	16 units
Hotel with Motel Style Accommodation	\$3,531.00 plus \$235.40 for each motel room plus \$706.20 for managers/ caretakers' quarters or residence	15 units plus 1 unit for each motel room plus 3 units for managers/ caretakers' quarters or residence
Hotel / Motel Donga Style Accommodation	\$3,531.00 plus \$235.40 for every 3 donga style rooms plus \$706.20 for managers/ caretakers' quarters or residence	15 units plus 1 unit for every 3 donga style rooms plus 3 units for managers/ caretakers' quarters or residence
Motel	\$706.20 for Manager/ Proprietors residence plus \$235.40 per motel room	3 units for Manager/ Proprietors residence plus 1 unit per motel room
Industrial Premises	\$941.60 plus \$941.60 for each dwelling unit, either attached or separate	4 units plus 4 units for each dwelling unit, either attached or separate
Plant Nursery	\$941.60 plus \$470.80 per dwelling, either attached or separate	4 units plus 2 units per dwelling, either attached or separate
Police	\$1,177.00	5 units
Private Club or Organisation / Racecourse / Recreation Grounds and Swimming Pools (per connection) / Tennis Court – Separate Complex	\$470.80	2 units
Public Halls / Saleyards	\$235.40	1 unit
Queensland Ambulance Service	\$235.40 plus \$941.60 for each attached or separate dwelling	1 unit plus 4 units for each attached or separate dwelling
School	\$2,354.00 < 100 pupils \$4,708.00 < 200 pupils \$7,062.00 < 300 pupils \$9,416.00 < 400 pupils \$11,299.20 < 500 pupils \$12,711.60 < 600 pupils \$13,653.20 < 700 pupils	10 units < 100 pupils 20 units < 200 pupils 30 units < 300 pupils 40 units < 400 pupils 48 units < 500 pupils 54 units < 600 pupils 58 units < 700 pupils

Dysart, Middlemount, St Lawrence, Carmila and Greenhill	Infrastructure Charge per annum	Consumption Charge number of Units
	\$14,124.00 > 701 pupils Plus \$941.60 for each sporting field that is separately metered	60 units > 701 pupils Plus 4 units for each sporting field that is separately metered
Service Station	\$1,412.40	6 units
Vacant Land	\$941.60 with meter, \$470.80 with no meter	4 units with meter, 2 units with no meter
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer	At the discretion of the Chief Executive Officer

Nebo and Glenden	Infrastructure Charge per annum	Consumption Charge # of Units
Accommodation Camps	\$235.40 per single accommodation unit	1 unit per single accommodation unit
Bowls Club / Concrete Batching Plants / Public Parks	\$3,766.40	16 units
Caravan Park (1-10 sites)	\$2,354.00	10 units
Caravan Park (> 10 sites)	\$2,354.00 plus \$235.40 for each additional site or part thereof	10 units plus 1 unit for each additional site or part thereof
Caravan Park with residence	\$2,354.00 (as for caravan park plus \$470.80)	10 units (as for caravan park plus 2 units)
Church / Vacant Land – deemed to be connected within benefited area	\$235.40	1 unit
Council Depot	\$3,531.00	15 units
Hotel (with accommodation)	\$3,766.40 (additional donga-style accommodation units to be charged at accommodation camps rates)	16 units (additional donga-style accommodation units to be charged at accommodation camps rates)
Licensed Premises – No accommodation (not sports clubs)	\$3,295.60	14 units
Motel	\$941.60 for first motel unit/residence, plus \$470.80 for each additional motel unit	4 units for first motel unit/residence, plus 2 units for each additional motel unit
Multi-Dwelling Unit / Police Barracks / Post Office / Public Amenities / Residential Dwellings (Single Family Unit) / Telstra Depot	\$941.60	4 units
Police Station / Residence – Combined Service restaurant, bakery, butcher shop / Shop	\$1,412.40	6 units
Public Halls / Vacant Land – connected within benefited area	\$470.80	2 units
School	\$1,177.00 < 50 pupils \$2,354.00 > 50 to 100 pupils \$2,354.00 > 100 pupils plus \$2,354.00 for each additional 100 pupils or part thereof	5 units < 50 pupils 10 units > 50 pupils to 100 pupils 10 units > 100 pupils plus 10 units for each additional 100 pupils or part thereof
Shop / Residence – Combined Service	\$1,883.20	8 units
Show / Rodeo Grounds	\$9,416.00	40 units
Vacant Land – connected within scheduled area	\$941.60	4 units (Water may be connected to vacant allotments within scheduled area on application to Council)
Other Premises (not specified above)	\$941.60	4 units
Additional Water Connections	\$941.60 base charge, as for above plus \$470.80	4 units base charge, as for above plus 2 units

Clermont	Infrastructure Charge per annum	Consumption Charge # of Units
Dwelling / Unit / Flat – per Dwelling / Unit / Flat (not operating as a hotel/motel) / Vacant land with meter connected	\$941.60	4 units
Unit held under a Community Titles Scheme operating as a Hotel / Motel – per unit	\$235.40	1 unit
Commercial unless otherwise specified/ C.W.A. meeting room, Public Library, Pony Club, Girl Guides / Boy Scouts, association buildings / Building used exclusively for public worship	\$470.80	2 units
Multi-unit commercial comprising from four to six individual businesses	\$2,589.40	11 units
Caravan Park other than Haig St, Clermont / Hotel, motel or combination thereof/ Multi-unit commercial comprising 7 or more individual businesses/ Primary Schools / High Schools / Hospital	\$3,060.20	13 units
Caravan Park – Haig St Clermont	\$9,416.00	40 units
Café, restaurant, bakery, butcher shop	\$1,177.00	5 units
Vacant land with no meter connected	\$706.20	3 units
Accommodation camps	\$235.40 per single accommodation unit	1 unit per single accommodation unit
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer	At the discretion of the Chief Executive Officer

Moranbah	Infrastructure Charge per annum	Consumption Charge # of Units
Dwelling / Unit / Flat – per Dwelling / Unit / Flat (not operating as a hotel/motel) / Vacant land with meter connected	\$941.60	4 units
Unit held under a Community Titles Scheme operating as a Hotel / Motel – per unit	\$235.40	1 unit
Commercial unless otherwise specified / C.W.A. meeting room, Public Library, Pony Club, Girl Guides / Boy Scouts, association buildings / Building used exclusively for public worship	\$470.80	2 units
Multi-unit commercial comprising from four to six individual businesses	\$3,295.60	14 units
Caravan Park/ Hotel, motel or combination thereof / Multi-unit commercial comprising 7 or more individual businesses / Primary Schools	\$4,237.20	18 units
High Schools / Hospital	\$5,178.80	22 units
Vacant land with no meter connected	\$706.20	3 units
Accommodation camps	\$235.40 per single accommodation unit	1 unit per single accommodation unit
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer	At the discretion of the Chief Executive Officer

Commencement Date for Full Charges

Non-metered vacant land water charges will apply from the date of registration of the plan where the land is within the water supply area.

All other water charges will apply from the date of connection of the water meter. The charge will reflect the use of the land, as per the building application for which the water meter was connected.

OTHER MEASURES

ISSUE OF, AND PERIOD COVERED BY, RATE NOTICE

In accordance with the provisions of section 107 of the *Local Government Regulation 2012*, and section 114 of the *Fire and Emergency Services Act 1990*, Council has decided that Council's rates and charges, and the *State Government's Emergency Management, Fire and Rescue Levy*, will be levied on a half-yearly basis, that is generally:

- for the half year 1 July 2024 to 31 December 2024 – between July and December 2024; and
- for the half year 1 January 2025 to 30 June 2025 – between January and June 2025.

TIME IN WHICH RATES MUST BE PAID

In accordance with the provisions of section 118 of the *Local Government Regulation 2012*, the rates and charges levied by council must be paid within thirty (30) clear days after the rates notice is issued.

DISCOUNT FOR PROMPT PAYMENT:

Pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount of ten percent (10%) if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- all the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

No discount is allowed with respect to any special rate or charge, separate rate or charge, or utility charge.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the *Local Government Regulation 2012*, then Council under section 130(10) of the *Local Government Regulation 2012*, may still allow the discount following written application by the ratepayer.

INTEREST ON OVERDUE RATES

Section 132 of the *Local Government Regulation 2012* outlines what are overdue rates or charges and when they become overdue.

Council intends to charge interest on overdue rates and charges pursuant to section 133 of the *Local Government Regulation 2012*.

Following the close of the discount period, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest.

Where the amount of interest charged is less than \$10.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

Interest on overdue rates and charges will be set at the rate of 12.35% per annum.

The Rural Fire Brigade District Special Charge made in accordance with section 128A of the *Fire and Emergency Services Act 1990* and section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, will not attract interest charges.

PAYMENT OF RATES AND CHARGES

Payment by Instalments

Pursuant to section 122(1)(a) of the *Local Government Regulation 2012*, the Council may resolve, at its discretion to allow a concession to a stated ratepayer (an agreement to defer payment of rates) in the form of an instalment plan, where the ratepayer has applied for a concession in a way accepted by Council, which satisfies Council of one or more of the criteria set out in section 120(1) of the *Local Government Regulation 2012* that Council must be satisfied of before granting a concession for rates or charges.

The grant of any such concession (agreement to defer payment of rates/instalment plan) shall take into account the ratepayer's ability to pay all instalments within a specified reasonable period.

Pursuant to section 125(3) of the *Local Government Regulation 2012* any such agreement to defer payment of rates (instalment plan) may include a condition that the ratepayer must pay an additional charge in return for the Council agreeing to defer payment of the rates or charges, including an additional charge for interest on the overdue rates or charges until they are paid in full.

RECOVERY OF RATES AND CHARGES

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st notice issued within twenty-one (21) days of end of discount period.
- (Clients will be given twenty-one (21) days from the posted date of the 1st notice to contact Council and either pay the outstanding amount in full or initiate an instalment plan.)
- Where there has been no movement on an account or an instalment plan has defaulted, Council may refer the debt to a debt recovery agent (elected through quotation or tender).
- Generally, an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- No payment plans will be issued through Council for any debt referred to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

Further Action:

- Where the collection agent has returned no result, Council may proceed under section 134 of the *Local Government Regulation 2012*, to bring court proceedings for a debt against a person who is liable to pay the overdue rates and charges.
- Council may also proceed under Section 95 of *Local Government Act 2009*, to register a charge over land where rates and charges become overdue.
- Council may also initiate action under section 140 of the *Local Government Regulation 2012* (Notice of Intention to sell land for overdue rates or charges) if some or all of the overdue rates or charges have been overdue for at least:
 - generally – three (3) years; or
 - if the rates or charges were levied on vacant land or land used only for commercial purposes, and the local government has obtained judgement for the overdue rates or charges – one (1) year; or
 - if the rates or charges were levied on a mining claim – three (3) months.

CONCESSIONS

Exceptional Circumstances - Drought Relief or Natural Disaster

Pursuant to section 122(1)(a) of the *Local Government Regulation 2012*, the Council may resolve, at its discretion to allow a concession to a stated ratepayer where they have applied for a concession in a way accepted by Council which satisfies Council in terms of section 120(1)(c) of the *Local Government Regulation 2012*, that the payment of the rates or charges will cause hardship to the land owner, due to financial stress caused by drought or a natural disaster.

This concession is available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Agriculture and Fisheries shall be the determining body for the process of declaration of drought.

The concession may be in the form of a rebate equivalent to the discount for prompt payment of rates or charges before the end of the applicable discount period for the last rate notice issued for the relevant property, subject to the condition that all rates or charges levied by the last rate notice for the property being paid in full before the end of the period covered by the rate levy (i.e. 31 December or 30 June).

Pensioner Concessions

Pursuant to sections 120, 121 and 122(1)(b) of the *Local Government Regulation 2012*, the Council resolves to grant a concession in the form of a 30% per annum rebate of differential general rates, water infrastructure charges, sewerage infrastructure charges and waste management charges levied in the 2024/2025 financial year (but not state fire levy and water consumption charges) to all ratepayers who are pensioners and satisfy all of the following criteria/conditions (approved pensioners):

- must currently be in receipt of a pension from the Commonwealth Government.
- must currently hold and remain an eligible holder of a Queensland Pensioner Concession Card issued by Centrelink or the Department of Veterans' Affairs Health Card (All conditions within Australia) or a Department of Veterans' Affairs Health Card (Totally & Permanently Incapacitated) or a Department of Veterans' Affairs Health Card (Specific Conditions) issued by the Department of Veterans Affairs.

- must be the owner or life tenant of the property that is his/her Principal Place of Residence (In the cases of co-ownership, the Council subsidy will apply only to the approved pensioner's proportionate share of the gross rates and charges).
- must be a resident of the Region on the first day in July in the financial year in which the rebate is being claimed (Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of day's resident).
- must reside in a structure which has been approved by Council to be a habitable dwelling, and/or are in receipt of Council services.
- must have their pension eligibility confirmed through the Centrelink Customer Confirmation eService in all circumstances.
- must have applied for the pensioner concessions in a way accepted by Council.

Application for the above pensioner concession may only be required on initial application.

Natural Hardship

Pursuant to section 122(1)(a) of the *Local Government Regulation 2012* Council may resolve, at its discretion to allow a concession to a stated ratepayer where they have applied for a concession in a way accepted by Council which satisfies Council in terms of section 120(1)(c) of the *Local Government Regulation 2012*, that the payment of the rates or charges will cause hardship to the land owner, due to for example the existence of some unusual and serious circumstances which prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for such a Natural Hardship concession should be able to demonstrate unusual and severe financial difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

Economic or social incentives

Pursuant to section 122 (1)(a) of the *Local Government Regulation 2012* Council may resolve, at its discretion to allow a concession to a stated ratepayer where they have applied for a concession in a way accepted by Council which satisfies Council in terms of section 120(1)(d) of the *Local Government Regulation 2012*, that the concession will encourage the economic development of all or part of the local government area, including, the example, by providing incentive to attract business to the Region in an industrial estate development or in a project with similar economic benefit to the Region.

Not for profit organisations

Pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council has resolved to grant a rebate of differential general rates, water infrastructure charges, water consumption charges and sewerage utility charges levied in the 2024/2025 financial year (but not waste management utility charges or state fire levy) in respect of land owned by an eligible not for profit organisations. The amount of the rebate is to be calculated in accordance with the Council's *Rates Concession – Not for Profit Policy*.

To be eligible for this rebate, the ratepayer and landowner whose object do not include making a profit must satisfy all the criteria, conditions and procedures identified in Council's *Rates Concession – Not for Profit Policy*.

Concealed leaks

Pursuant to section 122(1)(a) of the *Local Government Regulation 2012*, Council may resolve, at its discretion to allow a concession to a stated ratepayer for water consumption charges where they have applied for a concession in a way accepted by Council which satisfies the Council in terms of section 120(1)(c) of the *Local Government Regulation 2012*, that the

payment of those water consumption charges will cause hardship to the ratepayer due to those water consumption charges, or part of those water consumption charges, having been attributed to a concealed leak. The criteria for eligibility for such a concession and the specific exclusions are detailed in Council's *Concealed Leak Remission Policy*.

COST RECOVERY FEES

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee and section 172(1)(c) of the *Local Government Regulation 2012* provides that the Revenue Statement must state the criteria used to decide the amount of any cost recovery fees. All fees and charges will be set with reference to cost reflective pricing. Cost recovery fees will be charged up to a maximum of full cost.

BUSINESS ACTIVITY FEES

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charges will be charged at commercial rates for any business activity conducted by Council on a commercial basis and all commercial charges for the 2024/25 financial year are set out in Council's *Fees and Charges Schedule 2024/2025* as adopted.

DEPRECIATION

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council recognises a value for its roads and other infrastructure assets in its financial statements in accordance with the *Local Government Regulation 2012*. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly has identified assets that it will not replace when their useful life has expired.

APPENDIX A – LAND USE CODES

Primary VG L/Use	Description	Description
1	Vacant Urban Land	Land being put to no use in an urban locality
2	Single Unit Dwelling	The use of a parcel of land exclusively as a site for a dwelling
3	Multi-Unit Dwelling (Flats)	The use of a parcel of land for two or more self-contained residential flats including group of units held by single companies but not group or strata title
4	Large Homesite Vacant	A vacant site significantly larger than land of which the highest and best use would be as a residential site
5	Large Homesite Dwelling	A parcel of land (similar to code used as single unit residence)
6	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement. The improvement would be a gross underdevelopment of the site
7	Guest House, Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel)
8	Building Units	A parcel of land where the single structure improvement has been surveyed on a SP plan and a Community Entitlement scheme has been established and registered. These developments are now incorporated under the BCCM Act. <i>The secondary use of each strata title should refer to the actual use (i.e. Commercial, industrial)</i>
9	Group Titles	A parcel of land where the single structure improvement has been surveyed on a SP plan and a Community Entitlement scheme has been established and registered. These developments are now incorporated under the BCCM Act. <i>The secondary use of each strata title should refer to the actual use (i.e. Commercial, industrial)</i>
10	Combination Multi Dwelling and Shops	Combined multi dwelling and shops i.e. Predominately 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
12	Shops, Shopping Group (> 6 Shops)	More than six shops on subject property built to road alignment
13	Shopping Group (2 to 6 shops)	Two to six shops on subject property built to road alignment
14	Shops, Main Retail (CBD)	Shops located in main inner city/town commercial area (central business district) – any local govt may have more than one CBD e.g. Gold Coast with Southport, Surfers Paradise, Burleigh, etc.
15	Shops, Secondary Retail (Fringe CBD – Presence of Service Industry)	Shops located on fringe of a central business district of city/town commercial areas. Presence of service industry in locality
16	Drive-in Shopping Centre	Drive in shopping minimum 4000sm including – neighbourhood community and regional centres
17	Restaurant	Isolated prepared food outlet outside commercial area and including fast food outlet. e.g. KFC, McDonalds
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (including tourist village)
19	Walkway	Stratum as walkway
20	Marina	Marina including land based component (boat servicing facilities and storage) not including harbour industries or structural, mechanical repairs
21	Res Institutions (Non-Medical Care)	Aged people home – not predominantly medical care
22	Car Parks	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, but not in main inner city/town commercial area
24	Sales Area Outdoor	Dealers, Boats, Stock Cars, etc.

Primary VG L/Use	Description	Description
25	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers which are predominantly offices
26	Funeral Parlours	As code
27	Hospitals, Conv. Homes (Medical Care Private)	Hospitals, aged peoples home, nursing home, convalescent homes. Predominantly medical care
28	Warehouses & Bulk Stores	Not used for retail purposes
29	Transport Terminal	Freight and / or passengers
30	Service Station	Predominantly fuel retailing. If predominantly servicing repairs see Code 36
31	Oil Depots & Refinery	Fuel dumps or storage and oil refineries
32	Wharves	Actual wharves, jetties and barge landing
33	Builders Yards, Contractors Yards	Building and/or garden material storage centres (not retail or hardware). Fenced area for parking heavy equipment/materials
34	Cold Stores, Iceworks	Isolated
35	General Industry	Heavy manufacturing industries e.g. Motor vehicle assembly, plant structural steelworks, etc. See Town Planning guidelines
36	Light Industry	Light manufacturing industry and service industry. See Town Planning guidelines
37	Noxious, Offensive Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates, including abattoirs. See Town Planning guidelines
38	Hoarding	As code. Predominantly used for advertising
39	Harbour Industries	Harbour associated service industry. Storage industry and processing
40	Extractive	Any industry which extracts material from the ground. e.g. Quarry, mining, etc
41	Child Care, Ex 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	Motels	Building predominantly used for overnight accommodation of persons plus vehicle
44	Nurseries (Plants)	Plants and associated garden material
45	Theatres & Cinemas	As code
46	Drive-in Theatre	As code
47	Licensed Clubs	Any club with liquor licence/non sporting (not including clubs with attached sporting/recreation facilities) e.g. RSL
48	Sports Clubs, Facilities	All sporting/fitness/health/bowling clubs with or without a liquor licence
49	Caravan Parks	As code
50	Other Clubs (Non Business)	Boy Scouts/Girl Guides etc. – not run as a business. Memorial halls, QCWA, School of Arts etc. Sporting clubs not run as a business including sports fields/area, tennis courts, etc.
51	Religious	Churches, places of worship, church hall, etc.
52	Cemeteries including Crematoria	Including crematoria
53	Vacant	As code
54	Vacant	As code
55	Library	As code
56	Showgrounds, Racecourses, Airfields	Airfield parking, hangers – no maintenance – if maintenance See 36
57	Parks, Gardens	Including undeveloped parkland

Primary VG L/Use	Description	Description
58	Education inc Kindergarten	University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten
59	Vacant	As code
60	Sheep Grazing – Dry	Poorer country associated with running wethers
61	Sheep Breeding	Better class country used for land breeding
62	Vacant	Not to be used
63	Vacant	Not to be used
64	Cattle Grazing – Breeding	Concentration of the growing and selling of young stock – includes stud breeding
65	Cattle Breeding and Fattening	Mixture of growing and/or selling young and mature stock – included associated studs
66	Cattle Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots)
67	Goats	Goat studs and dairies
68	Dairy Cattle – Quota Milk	Supplying to milk factory on a quota basis – includes feed lot dairies
69	Dairy Cattle – Non-Quota Milk	Supplying to milk factory on an entitlement or proportion basis. Includes feed lot dairies
70	Cream	Supplying cream only for manufacturing purposes
71	Oil Seeds	Safflower, sunflower, linseed, etc.
72	Sec 25 of Valn Land Act	Lands subdivided under Section 25
73	Grain	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farms	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	Orchards	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts
80	Tropical Fruits	As separate to orchards e.g. Bananas, paw, paw
81	Pineapple	The growing of pineapple either for cash crop or manufacturing purposes
82	Vineyard	Grapes
83	Small Crops and Fodder Irrigated	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
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 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 of 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	Stratum	As code
91	Transformers	Transformer and substation, television / radio, transmission towers
92	Defence Force Establishment	As code
93	Peanuts	Growing of peanuts as predominant use
94	Vacant Rural Land (Excl Primary 01 & 04)	A vacant parcel of land where the highest use is for rural pursuits
95	Reservoir, Dam, Bores	Includes permanent pump sites

Primary VG L/Use	Description	Description
96	Public Hospital	As coded
97	Welfare Homes, Institutions	Child / Adult welfare institutions e.g. Subnormal, MS and similar organisations
98	Exclusive use as single dwelling or farming	As code
99	Community Protection Centre	Ambulance centre, fire station, state emergency centre and headquarters, air sea rescue station, coast guard