

The Whitsunday Regional Council (Council) Revenue Statement for the financial year 2024/25 (Financial Year) is prepared in accordance with the *Local Government Act 2009* (Qld) (Act) and the *Local Government Regulation 2012* (Qld) (Regulation), more specifically section 104(5)(a)(iv) of the Act and sections 169 and 172 of the Regulation.

The purpose of this Revenue Statement is to:

- set out the Rates & Charges to be levied in the Financial Year, including the differential rating categories and a description of each of the rating categories;
- identify applicable concessions on the Rates & Charges to be granted during the Financial Year;
- identify the discount available for prompt payment, as well as interest charges applicable on overdue payments; and
- establish the criteria for cost-recovery fees and other charges for the goods and services provided by Council's business activities undertaken on a commercial basis.

The Rates & Charges and other revenue measures are adopted at the budget meeting of the Council and imposed in accordance with Council's Revenue Policy. As per the Revenue Policy, the Rates & Charges are based on two principles, namely the Equity Principle and the Benefit (User Pays) Principle. More details of these principles and the other factors that are considered in determining the Rates & Charges are contained in the Revenue Policy.

### 1. DIFFERENTIAL RATING CATEGORIES

Pursuant to sections 80 and 81 of the Regulation, Council has adopted a differential general rating scheme. The categories into which the rateable land is categorised, together with the description of those categories are as follows:

**Table 1 : Differential Rating Categories**

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
1	Residential Owner Occupied 1 - up to \$110,000	Land used for an owner occupied single residential dwelling having a rateable value up to \$110,000 (inclusive).	02, 05
2	Residential Owner Occupied 2 - Greater than \$110,000 up to \$300,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$110,000, up to \$300,000 (inclusive).	02, 05
3	Residential Owner Occupied 3 - Greater than \$300,000 up to \$600,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$300,000, up to \$600,000 (inclusive).	02, 05
4	Residential Owner Occupied 4 - Greater than \$600,000 up to \$2,000,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$600,000 up to \$2,000,000 (inclusive).	02, 05

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Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
65	Residential Owner Occupied 4A – Greater than \$2,000,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$2,000,000.	02, 05
5	Residential - up to \$147,000	Land used for a single residential dwelling having a rateable value up to \$147,000 (inclusive).	01, 02, 04, 05, 06
6	Residential - Greater than \$147,000 up to \$400,000	Land used for a single residential dwelling having a rateable value greater than \$147,000 up to \$400,000 (inclusive).	01, 02, 04, 05, 06
7	Residential - Greater than \$400,000 up to \$600,000	Land used for a single residential dwelling having a rateable value greater than \$400,000 up to \$600,000 (inclusive).	01, 02, 04, 05, 06
8	Residential - Greater than \$600,000 up to \$1,000,000	Land used for a single residential dwelling having a rateable value greater than \$600,000 up to \$1,000,000 (inclusive).	01, 02, 04, 05, 06
9	Residential - Greater than \$1,000,000	Land used for, or capable of being used for, a single residential dwelling having a rateable value greater than \$1,000,000.	01, 02, 04, 05, 06
10	Owner Occupied Flat or Unit - up to \$110,000	Land used for a single owner-occupied dwelling within a multi-dwelling complex having a rateable value up to \$110,000 (inclusive).	08, 09
11	Owner Occupied Flat or Unit - Greater than \$110,000 up to \$200,000	Land used for a single owner-occupied dwelling within a multi-dwelling complex having a rateable value greater than \$110,000, up to \$200,000 (inclusive).	08, 09
12	Owner Occupied Flat or Unit - Greater than \$200,000	Land used for a single owner-occupied dwelling within a multi-dwelling complex having a rateable value greater than \$200,000.	08, 09
13	Flat or Unit - up to \$250,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value up to \$250,000 (inclusive).	02, 03, 05, 08, 09
14	Flat or Unit - Greater than \$250,000 up to \$500,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value greater than \$250,000, up to \$500,000 (inclusive).	02, 03, 05, 08, 09
15	Flat or Unit - Greater than \$500,000 up to \$1,000,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value greater than \$500,000, up to \$1,000,000 (inclusive).	02, 03, 05, 08, 09
16	Flat or Unit - Greater than \$1,000,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value greater than \$1,000,000.	02, 03, 05, 08, 09
17	Aged Care & Child Care	Land predominantly used for the provision of aged care or childcare services.	41, 97

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Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
18	Office & Retail	Land primarily used, or designed for and capable of being used, as commercial office space or retail space not included in differential rating categories 21, 22 or 23.	23, 24, 25
19	Commercial Accommodation	Land, used or capable of being used for short-term accommodation by visitors and tourists in a temporary manner, typically for periods of less than 42 days, and offered or available for rental at any time during the rating year.	07, 43, 49, 02, 05, 03, 08, 09
20	Service Stations	Land used, or designed for and capable of being used, for storage, wholesale, or retail of petroleum products including gas.	30
21	Commercial Shopping Centres A	Land used as a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area less than 1,500 square metres.	11, 12, 13, 14
22	Commercial Shopping Centres B	Land used as a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area between 1,500 and 8,000 square metres (both figures inclusive) or more than 30 on-site car parks.	16
23	Commercial Shopping Centres C	Land used as a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area greater than 8,000 square metres or more than 150 on-site car parks.	16
24	Light Industrial – up to \$3,000,000	Land used, or designed for and capable of being used, for low intensity industrial activities, with a valuation up to \$3,000,000 (inclusive).	34, 36
66	Light Industrial 24A – greater than \$3,000,000	Land used, or designed for and capable of being used, For low intensity industrial activities, with a valuation greater than \$3,000,000.	34, 36
25	Heavy Industrial	Land used, or designed for and capable of being used, for high intensity industrial activities.	28, 29, 31, 33, 35
26	Power & Telecom Networks	Land used for distribution of electricity (and activities related to or associated thereto) or for activities related to or associated with telecommunication networks.	91
27	Quarry	Land used for purposes of extracting aggregate or gravel.	40
28	Commercial Other	Land used for commercial (non-residential) purposes not elsewhere classified.	10, 17, 19, 22, 26, 32, 42, 44, 45, 46, 47
29	Sugar Cane up to 60 Hectares	Land used primarily for sugar cane farming with a land area of up to 60 hectares (inclusive).	75

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Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
30	Sugar Cane - Greater than 60 Hectares up to 170 Hectares	Land used primarily for sugar cane farming with a land area of greater than 60 hectares, up to 170 hectares (inclusive).	75
31	Sugar Cane - Greater than 170 Hectares	Land used primarily for sugar cane farming with a land area of greater than 170 hectares.	75
32	Rural Grazing up to 130 Hectares	Land used for grazing and incidental purposes and vacant rural land with a land area up to 130 hectares (inclusive).	60, 61, 64, 65, 66, 67, 68, 69, 70
33	Rural Grazing - Greater than 130 Hectares up to 1,000 Hectares	Land used for grazing and incidental purposes and vacant rural land with a land area greater than 130 hectares, and up to 1,000 hectares (inclusive).	60, 61, 64, 65, 66, 67, 68, 69, 70
34	Rural Grazing - Greater than 1,000 Hectares	Land used for grazing and incidental purposes and vacant rural land with a land area greater than 1,000 hectares.	60, 61, 64, 65, 66, 67, 68, 69, 70
35	Aquaculture	Land used or intended for use, in whole or in part, for the purposes of or incidental to aquaculture activities including but not limited to fish farming and prawn farming.	89
36	Rural Agriculture & Other Rural Uses	Land used for agriculture, animal husbandry, and incidental purposes and rural land not classified in differential rating categories 29 through 35 (inclusive).	71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 93, 94
37	Salt Manufacturing	Land used for the purposes of and incidental to the making and extraction of salt.	40
38	Sugar Mill	Land used for the milling of sugar cane, manufacture of sugar, and associated processes.	37
39	Commercial Water Supply	Land used for the purposes of and incidental to commercial water storage, delivery and drainage, including but not limited to the Burdekin Falls Dam & the Burdekin Haughton Water Supply Scheme, Eungella – Collinsville Water Pipeline & Bowen Broken Rivers Water Supply Scheme, and the Peter Faust Dam & Proserpine River Water Supply Scheme.	95
40	Bulk Port	Land contained within the area prescribed by the Port of Abbot Point Land Use Plan (gazetted 15 April 2011) presently used, or capable of being used, for the purposes of and incidental to the bulk handling, storage and distribution of coal or any other major industrial or commercial port activity.	Not Applicable
41	Coal Mining A - up to \$5,000,000	Land used for the purposes of and incidental to the extraction of coal outside a radius of 50 kilometres of a designated Locality of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville in the Whitsunday Regional Council area having a rateable value of up to \$5,000,000 (inclusive).	40

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Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
42	Coal Mining A - Greater than \$5,000,000	Land used for the purposes of and incidental to the extraction of coal outside a radius of 50 kilometres of a designated Locality of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville in the Whitsunday Regional Council area having a rateable value of greater than \$5,000,000.	40
43	Coal Mining B – up to \$1,000,000	Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a designated Locality of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville in the Whitsunday Regional Council area having a rateable value up to \$1,000,000 (inclusive).	40
44	Coal Mining B – Greater than \$1,000,000	Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a designated Locality of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville in the Whitsunday Regional Council area having a rateable value greater than \$1,000,000.	40
45	Gold/Metal Mining	Land used or intended to be used for the purpose of and incidental to a gold or other metal mining operation, capable of accommodating 50 or more employees and/or contractors.	40
46	Mining/Extractive Other	Land used or capable of being used for the purposes of and incidental to mining or extractive activities and not included in differential rating categories 27 or 41 through 45 (inclusive).	40
47	Worker Accommodation, Barracks or Quarters A	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose, containing with between 0 and 200 (inclusive) such rooms, suites, or caravan sites, commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village”, or “barracks”.	07, 21, 49
48	Worker Accommodation, Barracks or Quarters B	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose, containing greater than 200, and up to 450 (inclusive) such rooms, suites, or caravan sites, commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village”, or “barracks”.	07, 21, 49

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Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
49	Worker Accommodation, Barracks or Quarters C	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category contains between 451 and 800 (inclusive) such rooms, suites or caravan sites and is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village", or "barracks".	07, 21, 49
50	Worker Accommodation, Barracks or Quarters D	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains more than 800 such rooms, suites or caravan sites and is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village", or "barracks".	07, 21, 49
51	Island Resort A	A Resort Island with up to 100 (inclusive) accommodation units.	18
52	Island Resort B	A Resort Island with greater than 100 and up to 250 (inclusive) accommodation units.	18
53	Island Resort C	A Resort Island with greater than 250 and up to 600 (inclusive) accommodation units.	18
54	Island Resort D	A Resort Island with greater than 600 accommodation units.	18
55	Marina A - 0 to 100 Berths	A Marina with between 0 and 100 berths.	20
56	Marina B - 101 to 200 Berths	A Marina with between 101 and 200 berths.	20
63	Marina C – 201 to 300 Berths	A Marina with between 201 and 300 berths.	20
64	Marina D - > 300 Berths	A Marina with greater than 300 berths.	20
57	Maritime Terminal	Land used for a mainland maritime terminal to transfer people to and from islands and resorts in the Whitsunday Region and handling (on average) more than 100,000 passengers a year.	29
58	Commercial Power Generation	Land used for and incidental to the generation of electricity, excluding solar electricity generation.	91
59	Solar Farm A - up to 100 MW	Land used or intended for use, in whole or part, as a solar electricity generation facility with an output capacity up to 100MW (inclusive).	37,91

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
60	Solar Farm B - Greater than 100 MW up to 200 MW	Land used or intended for use, in whole or part, as a solar electricity generation facility with an output capacity greater than 100MW up to 200MW (inclusive).	37,91
61	Solar Farm C - Greater than 200 MW	Land used or intended for use, in whole or part, as a solar electricity generation facility with an output capacity greater than 200MW.	37,91
62	Other Properties (not elsewhere included)	All other properties not otherwise categorised.	39, 48, 52, 55,56, 57, 58
67	Renewable Energy	Land that is not in any other category that is being utilised or has the potential to be utilised in whole or part by virtue of improvements or activities conducted on the production of electricity from renewable energy sources such as wind	91
68	Space Port Facility	Land that is being used or has the potential to be utilised in whole or part for the launching of rockets	35

Council may consider the Indicative Primary Land Use Code of the land in identifying the Differential Rating Category for a given land. The Indicative Primary Land Use codes for each Differential Rating Category are given in Table 1. These codes are indicative only and where there is an adequate reason not to use the Indicative Primary Land Use Code, Council may use other means to identify the Differential Rating Category of a particular land.

Where any of the descriptions of a Rating Category refer to "Rateable Value", this is a reference to the term as defined in section 74(2)(a) of the Regulation, being the value of the land for the financial year.

If there is some doubt about the primary use of the property, an inspection and a determination of the primary use will then be made. The planning areas in the Whitsunday Regional Council Planning Scheme 2017 may be a factor in identifying the applicable rating category for a given parcel of land.

Council has delegated to the Chief Executive Officer (CEO) Council's power under sections 81(4) and 81(5) of the Regulation to identify the rating category to which each parcel of rateable land in Council's local government area belongs.

## 2. GENERAL RATES

In accordance with sections 93 and 94 of the Act and sections 77, 80, and 81 of the Regulation; and in adopting the Budget for 2024/25, Council has determined to impose differential general rates as a rate in the dollar (RID) and a minimum general rate for each of the differential rating categories as follows:

**Table 2: Differential General Rates**

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates	Limitation on Increase
1	Residential Owner Occupied - up to \$110,000	0.0108718	\$1,061	20%
2	Residential Owner Occupied - Greater than \$110,000 up to \$300,000	0.0094585	\$1,196	20%
3	Residential Owner Occupied - Greater than \$300,000 up to \$600,000	0.0081539	\$2,838	20%
4	Residential Owner Occupied - Greater than \$600,000 – up to \$2,000,000	0.0034790	\$4,892	20%
65	Residential Owner Occupied – Greater than \$2,000,000	0.0032615	\$6,958	20%
5	Residential - up to \$147,000	0.0129398	\$1,304	20%
6	Residential - Greater than \$147,000 up to \$400,000	0.0121634	\$1,902	20%
7	Residential - Greater than \$400,000 up to \$600,000	0.0099636	\$4,865	20%
8	Residential - Greater than \$600,000 up to \$1,000,000	0.0077639	\$5,978	20%
9	Residential - Greater than \$1,000,000	0.0076345	\$7,764	20%
10	Owner Occupied Flat or Unit - up to \$110,000	0.0126564	\$1,204	20%
11	Owner Occupied Flat or Unit - Greater than \$110,000 up to \$200,000	0.0116439	\$1,392	20%
12	Owner Occupied Flat or Unit - Greater than \$200,000	0.0082267	\$2,329	20%
13	Flat or Unit - up to \$250,000	0.0159645	\$1,413	20%
14	Flat or Unit - Greater than \$250,000 up to \$500,000	0.0119734	\$3,991	20%
15	Flat or Unit - Greater than \$500,000 up to \$1,000,000	0.0111752	\$5,987	20%
16	Flat or Unit - Greater than \$1,000,000	0.0095787	\$11,175	20%
17	Aged Care & Child Care	0.0139277	\$1,699	20%

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18	Office & Retail	0.0144069	\$1,699	20%
19	Commercial Accommodation	0.0124808	\$1,699	20%
20	Service Stations	0.0090927	\$3,057	20%
21	Commercial Shopping Centers A	0.0093448	\$3,396	20%
22	Commercial Shopping Centers B	0.0272699	\$22,076	20%
23	Commercial Shopping Centers C	0.0238304	\$122,266	20%
24	Light Industrial - up to \$3,000,000	0.0089981	\$2,200	20%
66	Light Industrial – Greater than \$3,000,000	0.0145833	\$105,000	20%
25	Heavy Industrial	0.0103547	\$2,500	20%
26	Power & Telecom Networks	0.0080039	\$1,850	0%
27	Quarry	0.0089015	\$1,900	0%
28	Commercial Other	0.0112957	\$1,850	20%
29	Sugar Cane up to 60 Hectares	0.0133088	\$1,795	20%
30	Sugar Cane Greater than 60 Hectares up to 170 Hectares	0.0187549	\$2,200	20%
31	Sugar Cane Greater than 170 Hectares	0.0224685	\$2,500	20%
32	Rural Grazing up to 130 Hectares	0.0091267	\$1,795	20%
33	Rural Grazing Greater than 130 Hectares up to 1,000 Hectares	0.0063383	\$1,820	20%
34	Rural Grazing Greater than 1,000 Hectares	0.0048585	\$1,860	20%
35	Aquaculture	0.0214341	\$12,737	0%
36	Rural Agriculture & Other Rural Uses	0.0343777	\$1,795	20%
37	Salt Manufacturing	0.0978459	\$30,567	0%

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Code	Differential Rating Category	Rate in the Dollar	Minimum Rates	Limitation on Increase
38	Sugar Mill	0.2639439	\$176,607	0%
39	Commercial Water Supply	0.0635088	\$2,700	0%
40	Bulk Port	0.2030044	\$322,647	0%
41	Coal Mining A up to \$5,000,000	0.1929000	\$72,454	0%
42	Coal Mining A Greater than \$5,000,000	0.1767083	\$1,177,379	0%
43	Coal Mining B up to \$1,000,000	0.1885148	\$64,303	0%
44	Coal Mining B Greater than \$1,000,000	0.1213742	\$1,111,717	0%
45	Gold/Metal Mining	0.2789727	\$192,456	0%
46	Mining/Extractive Other	0.0194610	\$1,585	0%
47	Worker Accommodation, Barracks or Quarters A	2.4800430	\$49,812	0%
48	Worker Accommodation, Barracks or Quarters B	1.3061415	\$199,249	0%
49	Worker Accommodation, Barracks or Quarters C	1.3349030	\$232,079	0%
50	Worker Accommodation, Barracks or Quarters D	1.1267800	\$486,801	0%
51	Island Resort A	0.0391898	\$30,548	0%
52	Island Resort B	0.0320494	\$49,433	0%
53	Island Resort C	0.0230180	\$122,192	0%
54	Island Resort D	0.0688654	\$733,151	0%
55	Marina A - 0 to 100 Berths	0.0909553	\$22,217	0%
56	Marina B - 101 to 200 Berths	0.0468842	\$29,434	0%
63	Marina C – 201 to 300 Berths	0.0220093	\$44,433	0%
64	Marina D – Greater than 300 Berths	0.0384113	\$77,758	0%

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates	Limitation on Increase
57	Maritime Terminal	0.0945055	\$47,548	0%
58	Commercial Power Generation	0.6760680	\$362,270	0%
59	Solar Farm A - up to 100 MW	0.0981544	\$56,929	0%
60	Solar Farm B - Greater than 100 MW up to 200 MW	0.0788750	\$181,986	0%
61	Solar Farm C - Greater than 200 MW	0.0676070	\$357,168	0%
62	Other Properties (not elsewhere included)	0.0153541	\$1,528	20%
67	Renewable Energy	0.0732410	\$50,000	0%
68	Space Port Facility	0.0987540	\$25,000	0%

### **Minimum General Rate**

In accordance with section 77 of the Regulation, Council considers that a minimum general rate should be applied to all differential rating categories, as identified in Table 2: Differential General Rates, to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties regardless of the unimproved or site value of individual properties.

### **Limiting Increases to General Rates**

Council has made a resolution limiting an increase of differential general rates (but not charges) for some classes of land (identified in Table 2) in accordance with section 172 (2)(b) of the *Local Government Regulation 2012*.

After land is revalued, some parcels of land can see a significant increase in the General Rates levied, due to the change in the value of the land. In order to limit the increase in General Rates from one year to another, Council has resolved that increases in General Rates will be capped at a maximum limit for some classes of land.

General rates will be capped as a percentage increase of the rates imposed on the same property for the last financial year.

The classes of land for which rates are capped, and the applicable percentage cap, are identified in Table 2: Differential General Rates. Land in which a percentage capping of 0% is shown in Table 2 is not a class of land to which the capping applies.

The limits to increases in General Rates are applied pursuant to section 116 of the *Local Government Regulation 2012*.

### **Local Government General Rates Equivalent Regime**

The General Rates Equivalent Regime applies to properties that meet the requirements for ex-gratia rates to be paid in accordance with the guidelines under the Queensland Port Government Owned Corporations, Local Government General Rates Equivalents Regime. A valuation is to be sought for the identified properties from the State Valuation Service of the Department of Resources. A general rate notice is to be issued at the rate equivalent to the differential general rate category for similar use rateable land. No discount is to be available on this general rate equivalent.

### **3. SPECIAL CHARGES**

In accordance with section 94 of the Regulation, Council has determined that a special charge is to be levied on all rateable assessments in the Rural Fire Brigade areas of Gloucester, Conway, Cannon Valley, Delta and Heronvale, for the purpose of contributing to the ongoing operation and maintenance costs of each of the Rural Fire Brigades which provides fire prevention and firefighting services within their respective service area under the *Fire and Emergency Services Act 1990* (Qld). Council considers the relevant assessments, their owners, and their occupiers will specially benefit from the funding by Council of the provision of services by Rural Fire Brigades. The estimated costs of operating the identified rural fire brigades informs the Special Charges, which are as follows:

<b>Rural Fire Brigade Area</b>	<b>Charge per Assessment (\$)</b>
Gloucester	\$15.00
Conway	\$20.00
Cannon Valley	\$25.00
Delta	\$20.00
Heronvale	\$20.00

Funds collected through the Special Charge are disbursed to the respective Rural Fire Brigades and is detailed in the Overall Plan for Rural Fire Brigades, under section 94 of the *Local Government Regulation 2012*. Council does not charge an administration fee for the collection and disbursement service.

### **4. WATER UTILITY CHARGES**

In accordance with section 94(1)(b)(ii) of the Act and sections 99, 100 and 101 of the Regulation, Council has determined to make and levy Water Utility Charges, based on “User-Pays” and “Full Cost Recovery” principles, on all land within the Council area, whether vacant or occupied, and whether rateable land or not, which is passed by a water main intended as a source of supply, as defined in the “Whitsunday Region Water Supply Areas 2024/25” maps, as well as to land outside the Whitsunday Water Supply Area that is connected to and supplied by one or more of Council’s Water Supply Schemes on the following basis:

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1. a two-part Tariff in accordance with section 101(1)(b) of the Regulation, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

a. the fixed Water Access Charge, in accordance with section 99 of the Regulation, to be:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Assessment with Multiple Parcels</u> : Assessments with a Differential Rating Category of 1, 2, 3, 4, 65, 5, 6, 7, 8, or 9 with more than one separately surveyed parcels of land with one parcel having a metered connection.	Separately surveyed parcel of land with the metered connection	\$732.00
		per separately surveyed parcels of vacant land with no connection	\$391.00
2.	<u>Land with no Metered Connection</u> : All land, whether vacant or not, with no metered connection, not included in any other Item.	per separately surveyed parcel of land	\$732.00
3.	<u>Residential</u> : Assessments with a Differential Rating Category of 1, 2, 3, 4, 65, 5, 6, 7, 8, or 9 excluding assessments identified in Item 1, and excluding multi-unit residencies (flats or other multi self-contained residential units).	per separately surveyed parcel of land or separate domicile, whichever number is higher	\$732.00
4.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 10, 11, 12, 13, 14, 15, or 16 not included in Item 3.	First Unit (or flat or domicile)	\$732.00
		per Unit (or flat or domicile) from the 2 <sup>nd</sup> Unit onwards	\$550.00
5.	<u>Rural Land</u> : Rate assessments with a Differential Rating Category of 29, 30, 31, 32, 33, 34, or 36 which have been connected to the Water Supply System.	per water supply connection	\$1,149.00
6.	<u>Single Commercial</u> : Rate assessments with a Differential Rating Category of 18, 28, or 62 that are used as a single shop or a single professional office, not included in Item 7.	per water supply connection or improvement	\$732.00
7.	<u>Commercial or Industrial 1</u> : Rate assessments with a Differential Rating Category of 17, 18, 19, 20, 21, 24, 66, 26, 27, 28, 57 or 62 not included in Item 6, which have been connected to the Water Supply System.	per water supply connection or improvement	\$1,881.00
8.	<u>Commercial or Industrial 2</u> : Rate assessments with a Differential Rating Category of 37, which have been connected to the Water Supply System.	per water supply connection or improvement	\$2,940.00

## STRATEGIC POLICY

### Revenue Statement 2024/25 (FIN\_21)

Endorsed by Council

26 June 2024

Category No.	Definition	Basis of Charge	Applicable Annual Charge
9.	<u>Commercial or Industrial 3</u> : Rate assessments with a Differential Rating Category of 22, 23, 35, 38, 39, 41, 43, 45, 46, 51, 52, or 55, which have been connected to the Water Supply System.	per water supply connection or improvement	\$4,618.00
10.	<u>Commercial or Industrial 4</u> : Rate assessments with a Differential Rating Category of 25, 40, 42, 56, or 58, which have been connected to the Water Supply System.	per water supply connection or improvement	\$11,813.00
11.	<u>Commercial or Industrial 5</u> : Rate assessments with a Differential Rating Category of 44, 47, or 53, which have been connected to the Water Supply System.	per water supply connection or improvement	\$18,002.00
12.	<u>Commercial or Industrial 6</u> : Rate assessments with a Differential Rating Category of 48, 49, 50, 54, 59, 60 or 61, which have been connected to the Water Supply System.	per water supply connection or improvement	\$40,469.00

- b. the variable Water Consumption Charge, in accordance with sections 99 and 101(2) of the Regulation, in two tiers, to be as follows:

Tier	Tier Definition	Basis of Charge	Amount
1.	One (1) kilolitre per day for the number of days in the billing period	per kilolitre	\$1.30
2.	In excess of Tier 1 quantity for a billing period	per kilolitre	\$2.38

2. an Allocation Tariff, where residential ratepayers (not commercial) will have an option to elect in writing (by the date set by Council) to be charged the Allocation Tariff (rather than the -Two-part Tariff) in accordance with section 101(1)(a) of the Regulation, which is made up of a fixed Allocation Charge (being a set charge for an Allocated Quantity of water per annum) and a variable Excess Water Consumption Charge (being a charge for water used in excess of the Allocated Quantity).

- a. The fixed Allocation Charge, in accordance with sections 99 and 101(2)(ii) of the Regulation to be:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Residential</u> : Assessments with a Differential Rating Category of 1, 2, 3, 4, 65, 5, 6, 7, 8, or 9, excluding vacant land (whether metered or not), multi-unit residencies (flats or other multi self-contained residential units), and non-rateable properties.	per separately surveyed parcel of land or separate domicile, whichever number is higher for an Allocated Quantity of 650 kilolitres of water per annum.	\$1,251.00

## STRATEGIC POLICY

### Revenue Statement 2024/25 (FIN\_21)

Endorsed by Council

26 June 2024

Category No.	Definition	Basis of Charge	Applicable Annual Charge
2.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 10, 11, 12, 13, 14, 15, or 16, not included in Item 1.	First Unit (or flat or domicile) for an Allocated Quantity of 650 kilolitres of water per annum.	\$1,251.00
		per Unit (or flat or domicile) from the 2nd Unit onwards for an Allocated Quantity of 488 kilolitres of water per annum per unit, flat or domicile.	\$938.00

- b. the Excess Water Consumption Charge in accordance with Sections 99 and 101(2)(ii) of the Regulation, for water used in excess of the Allocation Quantity per annum (either 650 kilolitres or 488 kilolitres, depending on the differential rating category assigned to the parcel of land) will be as follows:

Category No.	Definition	Basis of Charge	Amount
1.	Consumption in excess of the Allocated Quantity (650 KI or 488 KI)	per kilolitre	\$6.67

Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water consumption or allocation Charges may be apportioned in accordance with the registered schedule of entitlements, or otherwise at the request of the Body Corporate. Water Access Charges will not be apportioned.

Use of water, whether charged by two-part Tariff or Allocation Tariff, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year. If Council imposes any water conservation measures during a financial year which results in a ratepayer, who has opted-in to the Allocation Tariff, being unable to use the allocated tariff amount, then the ratepayer shall have no ability to change their opt-in, and no recourse or other right of compensation against Council.

## 5. SEWERAGE UTILITY CHARGES

In accordance with section 94(1)(ii) of the Act and sections 99 and 100 of Regulation, Council has determined to make and levy Sewerage Utility Charges on all land within the Council area, whether vacant or occupied, and whether rateable land or not, which is passed by a sewer main intended as a means of disposal of waste water, and;

1. as defined in the "Whitsunday Region Sewer Areas 2024/25" maps:
  - a. Whitsunday Sewerage Scheme, being the area delineated on the map titled "Whitsunday Sewerage Scheme 2024/25" which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs;
  - b. Proserpine Sewerage Scheme, being the area delineated on the map titled "Proserpine Sewerage Scheme 2024/25"; and

- c. Bowen Sewerage Scheme, being the area delineated on the map titled “Bowen Sewerage Scheme 2024/25” including the Queens Beach Sewerage Extension area (which includes Rose Bay); and
- d. Collinsville Sewerage Scheme, being the area delineated on the map titled “Collinsville-Scottsville Sewerage Scheme 2024/25”;

on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Vacant Land</u> : Vacant rate assessments which do not require a sewerage connection under the Building Code of Australia 2019, and which have not been connected to a Sewerage Scheme.	per separate parcel of land	\$726.00
2.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 65, 5, 6, 7, 8, or 9; whether vacant land or not, excluding assessments identified in Item 1, which have been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	\$965.00
3.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 10, 11, 12, 13, 14, 15, or 16, which have been connected to the Sewerage Scheme.	per Unit (or flat or domicile), whether there is a pedestal or urinal installed in each Unit or not	\$965.00
4.	<u>Hotels, Hostels and Boarding Houses</u> :	Per set of five beds or part thereof or per pedestal, whichever number is higher	\$1,930.00
5.	<u>Non-Residential</u> : All rate assessments not included in Items 1, 2, 3, or 4.	per pedestal	\$965.00
		per 600mm or part thereof of each separate Urinal	\$965.00

and;

- 2. as defined in the “Whitsunday Region Sewer Areas 2024/25” maps, being the area delineated on the map titled “Shute Harbour Sewerage Scheme 2024/25” on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
6.	<u>Vacant Land</u> : Vacant rate assessments which do not require a sewerage connection under the Building Code of Australia 2019, and which have not been connected to a Sewerage Scheme.	per separate parcel of land	\$800.00
7.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 65, 5, 6, 7, 8, or 9; whether vacant land or not, excluding assessments identified in Item 6, which have been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	\$1,026.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
8.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 10, 11, 12, 13, 14, 15, or 16, which have been connected to the Sewerage Scheme.	per Unit (or flat or domicile), whether there is a pedestal or urinal installed in each Unit or not	\$1,026.00
9.	<u>Hotels, Hostels and Boarding Houses</u> :	Per set of five beds or part thereof or per pedestal, whichever number is higher	\$2,052.00
10.	<u>Non-Residential</u> : All rate assessments not included in Items 6, 7, 8, or 9.	per pedestal	\$1,026.00
		per 600mm or part thereof of each separate Urinal	\$1,026.00

## 6. WASTE UTILITY CHARGES

In accordance with section 94(1)(b)(ii) of the Act and section 99 of the Regulation, Council has determined that Waste Utility Charges will be as follows:

1. A Domestic Garbage Charge per service (with a single “service” being for the removal of one (1) 240 litre wheelie bin of domestic garbage per week or equivalent cost of service by shared skip on scheduled service day where Council has approved this type of facility), for each residential assessment as follows:
  - a. for residential lots - per separately surveyed parcel of land or domiciles upon the parcel, whichever is higher;
  - b. for units or flats - per separate unit, flat or domicile, whichever is higher;
  - c. for multiple accommodation premises (other than those classified as ‘commercial’) - per three (3) bed and breakfast rooms or part thereof,

in the areas identified on the declared serviced area map “Whitsunday Region Domestic Garbage Collection Areas 2024/25 on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Domestic Garbage Charge	per service	\$290.00

2. Additional services are extra services which by request, Council may provide to the property. All refuse collection services shall be charged per service.
3. A Domestic Recyclable Waste Charge per service (with a single “service” being for the removal of one (1) 240 litre wheelie bin of domestic recyclable waste per fortnight or equivalent cost of service - by

shared skip on a scheduled service day where Council has approved this type of facility), for each residential assessment as follows:

- for residential lots – per separately surveyed parcels of land or domiciles upon the land, whichever is higher;
- for units or flats – per separate unit, flat or domicile, whichever is higher;
- for multiple accommodation premises (other than those classified as 'commercial') – per three (3) bed and breakfast rooms or part thereof,

in the areas identified on the declared serviced area map "Whitsunday Region Domestic Recyclable Waste Collection Areas 2024/25" on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Domestic Recyclable Waste Charge	per service	\$135.00

- Additional services are extra services which by request, Council may provide to the property. All refuse collection services shall be charged per service.
- Waste Management Facility Charge - The waste management facility charge shall be applied to defray the cost of operating, maintaining and managing Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the region. Council has introduced three tiers for this Utility Charge as follows:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Households outside the declared service area	per assessment	\$276.00
2	Households within the declared service area	per assessment	\$216.00
3	Non-Residential/Other	per assessment	\$160.00

## 7. CONCESSIONS

Council has determined to grant the following concessions on the Rates and Charges to eligible ratepayers, in accordance with Chapter 4, Part 10 of the Regulation:

- a 30% pensioner concession on the Differential General Rates, Water Access Charge (or Allocation Charge if so elected), Sewerage Access Charge, Domestic Garbage Charge, and Waste Management Facility Charge, up to a maximum total of \$350 to ratepayers that meet the eligibility criteria in Councils' Pensioner Rates Rebate Policy;

2. an additional pensioner concession of an amount of 30% of the Domestic Waste Recycling Charge to ratepayers that meet the eligibility requirements set out in Council's Pensioner Rates Rebate Policy and who are levied a Domestic Waste Recycling Charge;
3. to pensioners or others who are experiencing hardship, in the form of a deferral of the General Rate in excess of the Minimum General Rate, for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or to some other agreed date in accordance with Council's Rates Concession for Pensioners – Deferral Arrangements Policy;
4. to ratepayers who are experiencing hardship, in the form of one or more of a rebate on all or part of the Rates and Charges, a deferral arrangement of the Rates and Charges and/or agreement to accept a transfer of unencumbered land (by Council resolution) in full or part of payment of the Rates and Charges, dependent on the category of hardship (temporary, complex or severe hardship) applicable to their circumstances as determined in accordance with Council's Rate Relief Policy;
5. to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual water bill, which results in financial hardship, in accordance with Council's Concession for Concealed Water Leaks Policy;

Further, Council will grant a discount in accordance with sections 49-51 of the *Land Valuation Act 2010* (Qld) for subdivided land not yet developed, as advised by the Queensland Department of Resources, by way of a 40% discount on the valuation of the subject land used to levy rates.

## **8. PROMPT PAYMENT DISCOUNTS**

Council has determined that all Rates and Charges will fall due for payment thirty (30) days from the date of issue of the notice relating to the Rate or Charge (Due Date). Council has also determined that in accordance with section 130 of the Regulation, ratepayers making payments on or before 30 days from the date of the Rates Notice will be eligible for a discount of five percent (5%) on the General Rates, Water Access Charge (or Water Allocation Charge), Sewerage Access Charge, Domestic Garbage Charge, Domestic Recyclable Waste Charge, and the Waste Management Facility Charge.

The discount is available only if all other Rates & Charges and other amounts levied on the property, including any interest charges have been paid in full.

No discounts are available for the Water Consumption Charge, Water Excess Charge, the Special Charge or any other charges or levies.

## **9. INTEREST ON OVERDUE PAYMENTS**

In accordance with section 133 of the Regulation, Council has determined to levy interest at the rate of 12.35% per annum, compounding daily, for all amounts that remain outstanding past their Due Date.

## **10. COST RECOVERY FEES**

In accordance with sections 97 and 98 of the Act, cost-recovery fees are set at a level, which is expected, on average, to be adequate to meet the cost of the goods supplied and/or the services rendered.

The cost-recovery fees set by the Council are contained and so identified in Council's Register of Cost Recovery Fees and Other Charges.

### 11. OTHER CHARGES

In accordance with section 262(3)(c) of the Act, Council has determined charges other than cost-recovery fees (Other Charges) for goods and services it provides as a business activity. Other Charges excluding commercially confidential charges are contained in Council's Register of Cost Recovery Fees and Other Charges.

Other charges are set at a level which is expected, on average, to be adequate to meet the cost of the goods supplied and/or the services rendered plus reasonable profit.

Other Charges are made where Council provides a good or a service and the other party to the transaction can choose whether or not to avail itself of the good or service. Business activity charges are a class of charge, which are purely commercial in application and are subject to the Goods and Services Tax (GST). Other Charges include but are not limited to private works, rent of premises or facilities, plant hire, and the supply of goods and or services.

COUNCIL POLICY			
Date Adopted by Council	26 June 2024	Council Resolution	SM2024/06/26.15
Effective Date	01 July 2024	Next Review Date	30 June 2025
Responsible Officer(s)	Manager Financial Services	Revokes	