

The Whitsunday Regional Council (Council) Revenue Statement for the financial year 2025/26 (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 four principles including Simplicity, Equity, Sustainability 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)
RESIDENTIAL			
400	Residential Owner Occupied - up to \$245,000	Land used for an owner occupied single residential dwelling having a rateable value up to \$245,000 (inclusive), other than land in category 426.	02, 05
402	Residential Owner Occupied - Greater than \$245,000 up to \$430,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$245,000, up to \$430,000 (inclusive), other than land in category 426.	02, 05

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
404	Residential Owner Occupied - Greater than \$430,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$430,000, other than land in category 426.	02, 05
406	Residential - up to \$245,000	Land used for a single residential dwelling having a rateable value up to \$245,000(inclusive), other than land in category 424.	01, 02, 04, 05, 06
408	Residential - Greater than \$245,000 up to \$430,000	Land used for a single residential dwelling having a rateable value greater than \$245,000 up to \$430,000 (inclusive), other than land in category 424.	01, 02, 04, 05, 06
410	Residential - Greater than \$430,000	Land used for a single residential dwelling having a rateable value greater than \$430,000, other than land in category 424.	01, 02, 04, 05, 06
412	Owner Occupied Flat or Unit - up to \$90,000	Land used for a single owner-occupied dwelling within a multi-dwelling complex having a rateable value up to \$90,000(inclusive), other than land in category 430.	08, 09
414	Owner Occupied Flat or Unit - Greater than \$90,000 up to \$260,000	Land used for a single owner-occupied dwelling within a multi-dwelling complex having a rateable value greater than \$90,000 up to \$260,000(inclusive), other than land in category 430.	08, 09
416	Owner Occupied Flat or Unit - Greater than \$260,000	Land used for a single owner-occupied dwelling within a multi-dwelling complex having a rateable value greater than \$260,000, other than land in category 430.	08, 09
418	Flat or Unit - up to \$90,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value up to \$90,000 (inclusive), other than land in category 428.	02, 05, 08, 09
420	Flat or Unit - Greater than \$90,000 up to \$260,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value greater than \$90,000 up to \$260,000 (inclusive), other than land in category 428.	02, 05, 08, 09

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
422	Flat or Unit - Greater than \$260,000	Land used for a single dwelling within a multi-dwelling complex having a rateable value greater than \$260,000, other than land in category 428.	02, 05, 08, 09
424	Residential Transitory Accommodation	Land used for transitory accommodation, or has Council approval for short-term letting other than land in category 426, 428, 430 or 475.	02, 05, 08, 09
426	Residential Transitory Accommodation - Home Hosted	Land used as the owner's principal place of residence plus as transitory accommodation, or has Council approval for short-term letting other than land in category 424, 428, 430 or 475.	02, 05, 08, 09
428	Residential Transitory Accommodation - Flat/Unit	Land which is a flat/unit used other than as the owner's principal place of residence and is defined as transitory accommodation, or has Council approval for short-term letting other than land in category 424, 426, 430 or 475.	03
430	Residential Transitory Accommodation Home Hosted - Flat/Unit	Land which is a flat/unit used as the owner's principal place of residence and is defined as transitory accommodation, or has Council approval for short-term letting other than land in category 424, 426, 428 or 475.	03
MULTI-RESIDENTIAL (NON-STRATA)			
432	Dwellings/Units/Flats 2	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 2 units/dwellings/flats	02, 03
434	Dwellings/Units/Flats 3	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 3 units/dwellings/flats	02, 03
436	Dwellings/Units/Flats 4	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 4 units/dwellings/flats	02, 03
438	Dwellings/Units/Flats 5	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 5 units/dwellings/flats	02, 03

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
440	Dwellings/Units/Flats 6-7	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 6 or 7 units/dwellings/flats	02, 03
442	Dwellings/Units/Flats 8-9	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 8 or 9 units/dwellings/flats	02, 03
444	Dwellings/Units/Flats 10-19	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 10 to 19 (inclusive) units/dwellings/flats	02, 03
446	Dwellings/Units/Flats 20-29	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 20 to 29 (inclusive) units/dwellings/flats	02, 03
448	Dwellings/Units/Flats >=30	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 30 or greater units/dwellings/flats	02, 03
450	Retirement/Lifestyle Villages <25	Land used for a retirement village with 24 or less occupancies	21
452	Retirement/Lifestyle Villages 25-49	Land used for a retirement village with 25 to 49 occupancies	21
454	Retirement/Lifestyle Villages 50-99	Land used for a retirement village with 50-99 occupancies	21
456	Retirement/Lifestyle villages 100-149	Land used for a retirement village with 100 to 149 occupancies	21
458	Retirement/Lifestyle Villages >=150	Land used for a retirement village with 150 or more occupancies	21
PRIMARY PRODUCTION			
460	Rural Grazing & Vacant Rural Land	Land used for grazing and incidental purposes, or vacant rural land	60, 61, 64, 65, 66, 67, 68, 69, 70

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
462	Sugar Cane	Land used for sugar cane farming.	75
464	Rural Agriculture & Other Rural Uses	Land used for agriculture, animal husbandry, purposes incidental to agriculture or animal husbandry, other than land in categories 460, 462 or 466 and rural land not classified in differential rating categories 460, 462 or 466.	71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 93, 94
466	Rural with On-Farm Packing Operation	Land used or intended for use, in whole or in part, for the purpose of rural agricultural with on-site packing operations	71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 93, 94
COMMERCIAL INDUSTRIAL			
468	General Commercial /Industrial	Land used for, or capable of being used for, the provision of aged care, childcare, commercial office or retail space not included in categories 510, 512, 514 or 516 or low impact light industrial activities with a valuation less than \$3,000,000	10, 17, 19, 22, 23, 24, 25, 26, 32, 34, 36, 41, 42, 44, 45, 46, 47, 97
470	Service Stations	Land used for, or capable of being used for, the storage, wholesale, or retail of petroleum products including gas.	30
472	Light Industrial Greater than \$3,000,000	Land used for, or capable of being used for, low intensity industrial activities, with a valuation equal to or greater than \$3,000,000.	34, 36
474	Heavy Industrial and Power & Telecom Networks	Land used for, or capable of being used for, high intensity industrial activities or for the generation or distribution of electricity or for activities related to or associated with telecommunication networks.	28, 29, 31, 33, 35, 91
475	Commercial Accommodation	Land, used for, or capable of being used for, commercial 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 not included in categories 424, 426, 428, 430 or 490.	07, 43, 49

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
476	Commercial Water Supply	Land used 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
478	Salt Manufacturing	Land used for the making and extraction of salt.	40
480	Sugar Mill	Land used for the milling of sugar cane, manufacture of sugar, and associated processes.	37
482	Bulk Port	Land contained within the area prescribed by the Port of Abbot Point Land Use Plan (gazetted 15 April 2011) used for, or capable of being used for, bulk handling, storage and distribution of coal or any other major industrial or commercial port activity or incidental activities.	Not Applicable
484	Maritime Terminal	Land used for a mainland maritime terminal to transfer people to and from islands and resorts and handling (on average) more than 100,000 passengers a year.	29
486	Space Port Facility	Land used for or capable of being used for, in whole or in part, the launching of rockets	35
488	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
490	Worker Accommodation, Barracks or Quarters	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 rooms, suites, or caravan sites, commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village”, or “barracks”.	07, 21, 49

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
492	Island Resort A	A Resort Island with between 0 and 99 accommodation units.	18
494	Island Resort B	A Resort Island with between 100 and 249 (inclusive) accommodation units.	18
496	Island Resort C	A Resort Island with between 250 and 499 (inclusive) accommodation units.	18
498	Island Resort D	A Resort Island with 500 or more accommodation units.	18
500	Marina A - 0 to 100 Berths	A Marina with between 0 and 100 berths (inclusive).	20
502	Marina B - 101 to 200 Berths	A Marina with between 101 and 200 berths (inclusive).	20
504	Marina C – 201 to 300 Berths	A Marina with between 201 and 300 berths (inclusive).	20
506	Marina D - > 300 Berths	A Marina with 300 or more berths.	20
508	Other Properties (not elsewhere included)	All other properties not otherwise categorised.	39, 48, 52, 55, 56, 57, 58
LARGE RETAIL			
510	Commercial Shopping Centres A < 1,500m ²	Land used for 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
512	Commercial Shopping Centres B – 1,500 to 8,000m ²	Land used for 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 (inclusive).	16
514	Commercial Shopping Centres C – 8,000 to 20,000m ²	Land used for a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area between 8,000 – 20,000 square metres (inclusive).	16

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
516	Commercial Shopping Centre D > 20,000m ²	Land used as a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area greater than 20,000 square meters.	16
RESOURCES & ENERGY			
518	Quarry	Land used for purposes of conducting an industry which may involve extracting aggregate or gravel.	40
520	Coal Mining A - up to \$2,500,000	Land used for the extraction of coal or incidental purposes outside a radius of 50 kilometres of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value of up to \$2,500,000 (inclusive).	40
522	Coal Mining A - Greater than \$2,500,000	Land used for the extraction of coal or incidental purposes outside a radius of 50 kilometres of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value greater than \$2,500,000.	40
524	Coal Mining B – up to \$2,500,000	Land used for the extraction of coal or incidental purposes within a radius of 50 kilometres (inclusive) of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value up to \$2,500,000 (inclusive).	40
526	Coal Mining B – Greater than \$2,500,000	Land used for the extraction of coal or incidental purposes within a radius of 50 kilometres (inclusive) of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value greater than \$2,500,000.	40
528	Gold/Metal Mining	Land used for, capable of being used for, gold or other metal mining operations, or incidental purpose, that is capable of accommodating 50 or more employees and/or contractors.	40
530	Mining/Extractive Other	Land used for, or capable of being used for, mining or extractive activities, or incidental purposes, and not included in differential rating categories 518, 520, 522, 524, 526 or 528.	40

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
532	Renewable Energy A <10MW	Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity less than 10MW.	37, 91
534	Renewable Energy B 10-49MW -	Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity of 10-49MW (inclusive).	37, 91
536	Renewable Energy C 50-99 MW	Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity of 50-99 MW (inclusive).	37, 91
538	Renewable Energy D 100-199MW	Land used for, or capable of being used for, in whole or part, as renewable energy generation with an output capacity of 100-199 MW (inclusive).	91,37
540	Renewable Energy E >199MW	Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity greater than 199MW	91, 37

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; in adopting the Budget for 2025/26 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
RESIDENTIAL				
400	Residential Owner Occupied - up to \$245,000	0.009683	\$1,200	N/A
402	Residential Owner Occupied – Greater than \$245,000 up to \$430,000	0.007746	\$2,373	N/A
404	Residential Owner Occupied - Greater than \$430,000	0.005810	\$3,331	N/A
406	Residential - up to \$245,000	0.012104	\$1,500	N/A
408	Residential - Greater than \$245,000 up to \$430,000	0.009683	\$2,966	N/A
410	Residential - Greater than \$430,000	0.007262	\$4,164	N/A
412	Owner Occupied Flat or Unit - up to \$90,000	0.014525	\$1,200	N/A
414	Owner Occupied Flat or Unit - Greater than \$90,000 up to \$260,000	0.011620	\$1,308	N/A
416	Owner Occupied Flat or Unit - Greater than \$260,000	0.008715	\$3,022	N/A
418	Flat or Unit - up to \$90,000	0.018156	\$1,500	N/A
420	Flat or Unit - Greater than \$90,000 up to \$260,000	0.014525	\$1,635	N/A
422	Flat or Unit - Greater than \$260,000	0.010893	\$3,777	N/A
424	Residential Transitory Accommodation	0.019366	\$2,400	N/A
426	Residential Transitory Accommodation - Home Hosted	0.014525	\$1,800	N/A
428	Residential Transitory Accommodation - Flat/Unit	0.029049	\$2,400	N/A
430	Residential Transitory Accommodation - Home hosted Flat/Unit	0.021787	\$1,800	N/A

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates	Limitation on Increase
MULTI-RESIDENTIAL (NON-STRATA)				
432	Dwelling/Units/Flats 2	0.009683	\$2,400	100%
434	Dwellings/Units/Flats 3	0.009683	\$3,600	100%
436	Dwellings/Units/Flats 4	0.012104	\$4,800	100%
438	Dwellings/Units/Flats 5	0.012104	\$6,000	100%
440	Dwellings/Units/Flats 6-7	0.012104	\$7,200	100%
442	Dwellings/Units/Flats 8-9	0.012104	\$9,600	100%
444	Dwellings/Units/Flats 10-19	0.014525	\$12,000	100%
446	Dwellings/Units/Flats 20-29	0.019366	\$24,000	100%
448	Dwellings/Units/Flats >=30	0.024208	\$36,000	100%
450	Retirement/Lifestyle Villages <25	0.014525	\$6,000	100%
452	Retirement/Lifestyle Villages 25-49	0.014525	\$15,000	100%
454	Retirement/Lifestyle Villages 50-99	0.014525	\$30,000	100%
456	Retirement/Lifestyle Villages 100-149	0.014525	\$60,000	100%
458	Retirement/Lifestyle Villages >= 150	0.014525	\$90,000	100%
PRIMARY PRODUCTION				
460	Rural Grazing & Vacant Rural Land Use	0.005250	\$1,680	50%
462	Sugar Cane	0.021000	\$1,680	50%
464	Rural Agriculture & Other Rural Uses	0.032813	\$1,680	50%
466	Rural with On-Farm Packing Operation	0.042000	\$25,200	N/A

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates	Limitation on Increase
COMMERCIAL INDUSTRIAL				
468	General Commercial/Industrial	0.013556	\$1,680	N/A
470	Service Stations	0.013556	\$3,360	N/A
472	Light Industrial – Greater than \$3,000,000	0.023723	\$134,400	N/A
474	Heavy Industrial and Power & Telecom Networks	0.016267	\$2,520	N/A
475	Commercial Accommodation	0.020334	\$2,520	N/A
476	Commercial Water Supply	0.067781	\$3,360	N/A
478	Salt Manufacturing	0.169453	\$33,600	N/A
480	Sugar Mill	0.271124	\$168,000	N/A
482	Bulk Port	0.271124	\$840,000	N/A
484	Maritime Terminal	0.101672	\$168,000	N/A
486	Space Port Facility	0.101672	\$42,000	N/A
488	Aquaculture	0.054225	\$25,200	N/A
490	Worker Accommodation, Barracks or Quarters	1.355620	\$42,000	N/A
492	Island Resort A	0.040669	\$25,200	N/A
494	Island Resort B	0.040669	\$50,400	N/A
496	Island Resort C	0.054225	\$126,000	N/A
498	Island Resort D	0.081337	\$840,000	N/A
500	Marina A - 0 to 100 Berths	0.040669	\$25,200	N/A
502	Marina B - 101 to 200 Berths	0.040669	\$50,400	N/A
504	Marina C – 201 to 300 Berths	0.040669	\$100,800	N/A

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates	Limitation on Increase
506	Marina D – Greater than 300 Berths	0.040669	\$151,200	N/A
508	Other Properties (not elsewhere included)	0.013556	\$1,512	N/A
LARGE RETAIL				
510	Commercial Shopping Centers A <1,500m2	0.013556	\$3,600	N/A
512	Commercial Shopping Centers B 1,500-8,000m2	0.027112	\$25,200	N/A
514	Commercial Shopping Centers C >8,000-20,000m2	0.032535	\$168,000	N/A
516	Commercial Shopping Centers D >20,000m2	0.037957	\$336,000	N/A
RESOURCES & ENERGY				
518	Quarry	0.020334	\$2,100	N/A
520	Coal Mining A - up to \$2,500,000	0.203343	\$84,000	N/A
522	Coal Mining A - Greater than \$2,500,000	0.176231	\$1,512,000	N/A
524	Coal Mining B - up to \$2,500,000	0.203343	\$84,000	N/A
526	Coal Mining B - Greater than \$2,500,000	0.203343	\$1,512,000	N/A
528	Gold/Metal Mining	0.271124	\$252,000	N/A
530	Mining/Extractive Other	0.020334	\$2,100	N/A
532	Renewable Energy A <10MW	0.101672	\$8,400	N/A
534	Renewable Energy B 10-49MW	0.101672	\$16,800	N/A
536	Renewable Energy C 50-99 MW	0.101672	\$84,000	N/A
538	Renewable Energy D 100-199 MW	0.101672	\$168,000	N/A
540	Renewable Energy E >199 MW	0.101672	\$336,000	N/A

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 (Capping)

Council has made a resolution limiting an increase of differential general rates (but not special rates and charges, utility charges, or separate rates and charges) for some classes of land (identified in Table 2) in accordance with sections 116 and 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 N/A as 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*.

Council will limit any increase in Differential General Rates for the current financial year in those specified categories, to the amount of the differential general rates levied for the last financial year increased by the stated maximum percentage. This limitation (Capping) does not apply to land that changes or has changed rating category from financial year 2024/25 as a result of a change of use of land.

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:

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

Pursuant to section 94(12) of the Regulation, the amount of the special charge is different for the different Rural Fire Brigade Areas because in Council's opinion, land in the different Rural Fire Brigade Areas will have special access to the service applicable to the Rural Fire Brigade Area.

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 2025/26" 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:

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 400, 402, 404, 406, 408, 410, 424 or 426 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	\$776.00
		per separately surveyed parcels of vacant land with no connection	\$414.00
2.	<u>Land with no Metered Connection</u> : All land, whether vacant or not, with no metered connection, not included in any other Category.	per separately surveyed parcel of land	\$776.00
3.	<u>Residential</u> : Assessments with a Differential Rating Category of 400, 402, 404, 406, 408, 410, 424 or 426 excluding assessments identified in Category 1, and excluding multi-unit residences (flats or other multi self-contained residential units).	per separately surveyed parcel of land or separate domicile, whichever number is higher	\$776.00
4.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 412, 414, 416, 418, 420, 422, 428, 430, 432, 434, 436, 438, 440, 442, 444, 446, 448, 450, 452, 454, 456 or 458 not included in Category 3.	First Unit (or flat or domicile)	\$776.00
		per Unit (or flat or domicile) from the 2 nd Unit onwards	\$583.00
5.	<u>Rural Land</u> : Rate assessments with a Differential Rating Category of 460, 462, 464 or 466 which have been connected to the Water Supply System.	per water supply connection	\$1,218.00
6.	<u>Single Commercial</u> : Rate assessments with a Differential Rating Category of 468 or 508 that are used as a single shop or a single professional office, not included in Category 7.	per water supply connection or improvement	\$776.00
7.	<u>Commercial or Industrial 1</u> : Rate assessments with a Differential Rating Category of 468, 470, 472, 474, 475, 484, 508, 510, 532, 534, 536, 538 or 540 not included in Category 6, which have been connected to the Water Supply System.	per water supply connection or improvement	\$1,994.00
8.	<u>Commercial or Industrial 2</u> : Rate assessments with a Differential Rating Category of 478, which have been connected to the Water Supply System.	per water supply connection or improvement	\$3,117.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
9.	<u>Commercial or Industrial 3</u> : Rate assessments with a Differential Rating Category of, 476, 480, 488, 492, 494, 500, 512, 514, 520, 524, 528 or 530 which have been connected to the Water Supply System.	per water supply connection or improvement	\$4,895.00
10.	<u>Commercial or Industrial 4</u> : Rate assessments with a Differential Rating Category of 474, 482, 502, 504, 506 or 522 which have been connected to the Water Supply System.	per water supply connection or improvement	\$12,523.00
11.	<u>Commercial or Industrial 5</u> : Rate assessments with a Differential Rating Category of 496 or 526 which have been connected to the Water Supply System.	per water supply connection or improvement	\$19,085.00
12.	<u>Commercial or Industrial 6</u> : Rate assessments with a Differential Rating Category of 490, 498 or 516 which have been connected to the Water Supply System.	per water supply connection or improvement	\$42,901.00
13.	<u>All</u> : All rate assessments not included in Category Number 1 through to Category Number 12.	per water supply connection or improvement	\$1,994.00

- 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	\$1.38
2.	In excess of Tier 1 quantity for a billing period	per kilolitre	\$2.52

2. an Allocation Tariff, where residential ratepayers (not commercial) who have elected in writing prior to 30 June 2025 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. Council will not accept any new applications to be charged the Allocation Tariff (rather than the two-part tariff for water services). This policy takes effect from 30 June 2025 and applies to all residential and non-residential properties. Existing customers currently on an allocation tariff will continue to be charged in accordance with terms and conditions previously approved by Council, until such time as

Council resolves to phase out or revise the structure of the allocation tariff. Existing customers can choose to opt out of the Allocation Charge at any time during the financial year.

- b. For ratepayers who have elected to be charged an Allocation Tariff prior to 30 June 2025, 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 400, 402, 404, 406, 408, 410, 424 or 426 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.	\$1,351.00
2.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 412, 414, 416, 418, 420, 422, 428, 430, 432, 434, 436, 438, 440, 442, 444, 446, 448, 450, 452, 454, 456 or 458 not included in Category 1.	First Unit (or flat or domicile) for an Allocated Quantity of 650 kilolitres of water per annum.	\$1,351.00
		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.	\$1,013.00
3.	<u>Residential</u> : All rate assessments not included in Categories 1 or 2.	per separately surveyed parcel of land or separate domicile, whichever number is higher for an Allocated Quantity of 650 kilolitres of water per annum.	\$1,351.00

- c. 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	\$7.07

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 full 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)(b)(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 wastewater, and;

1. as defined in the “Whitsunday Region Sewer Areas 2025/26” maps:
 - a. Whitsunday Sewerage Scheme, being the area delineated on the map titled “Whitsunday Sewerage Scheme 2025/26” which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs;
 - b. Proserpine Sewerage Scheme, being the area delineated on the map titled “Proserpine Sewerage Scheme 2025/26”;
 - c. Bowen Sewerage Scheme, being the area delineated on the map titled “Bowen Sewerage Scheme 2025/26” 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 2025/26”,

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	\$748.00
2.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 400, 402, 404, 406, 408, 410, 424 and 426; whether vacant land or not, excluding assessments identified in Category 1, which have been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	\$994.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
3.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 412, 414, 416, 418, 420, 422, 428, 430, 432, 434, 436, 438, 440, 442, 444, 446, 448, 450, 452, 454, 456 or 458 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	\$994.00
4.	<u>Hotels, Hostels and Boarding Houses</u> : Rate assessments with a Differential Rating Category of 475 which have been connected to the Sewerage Scheme.	Per set of five beds or part thereof or per pedestal, whichever number is higher	\$1,988.00
5.	<u>Non-Residential</u> : All rate assessments not included in Categories 1, 2, 3, or 4.	per pedestal	\$994.00
		per 600mm or part thereof of each separate urinal	\$994.00

and;

2. as defined in the “Whitsunday Region Sewer Areas 2025/26” maps, being the area delineated on the map titled “Shute Harbour Sewerage Scheme 2025/26” 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	\$824.00
7.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 400, 402, 404, 406, 408, 410, 424 and 426; whether vacant land or not, excluding assessments identified in Category 6, which have been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	\$1,057.00
8.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 412, 414, 416, 418, 420, 422, 428, 430, 432, 434, 436, 438, 440, 442, 444, 446, 448, 450, 452, 454, 456 and 458, 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	\$1,057.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
9.	<u>Hotels, Hostels and Boarding Houses</u> : Rate assessments with a Differential Rating Category of 475 which have been connected to the Sewerage Scheme	per set of five beds or part thereof or per pedestal, whichever number is higher	\$2,114.00
10.	<u>Non-Residential</u> : All rate assessments not included in Categories 6, 7, 8, or 9.	per pedestal	\$1,057.00
		per 600mm or part thereof of each separate urinal	\$1,057.00

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 domiciles, 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 2025/26” on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Domestic Garbage Charge	per service	\$324.00

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:
 - a. for residential lots – per separately surveyed parcels of land or domiciles upon the land, 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 Recyclable Waste Collection Areas 2025/26” on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Domestic Recyclable Waste Charge	per service	\$146.00

- 4. Additional services are extra services which by request, Council may provide to the property. All refuse collection services shall be charged per service.
- 5. 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 “ <i>Whitsunday Region Domestic Garbage Collection Areas 2025/26</i> ” or “ <i>Whitsunday Region Domestic Recyclable Waste Collection Areas 2025/26</i> ”	per assessment	\$318.00
2	Households within the “ <i>Whitsunday Region Domestic Garbage Collection Areas 2025/26</i> ” or “ <i>Whitsunday Region Domestic Recyclable Waste Collection Areas 2025/26</i> ”	per assessment	\$225.00
3	Non-Residential/Other	per assessment	\$167.00

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:

- 1. 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 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 other than pensioners 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 or agreement to accept a transfer of unencumbered land (by Council resolution in relation to a stated ratepayer) 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; and
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 12.12% 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 Other 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.

12. DEFINITIONS

Home Hosted: means the provision of, or making available, a habitable room, for example, a bedroom, studio or cabin of a property, for use by 1 or more persons, other than the owner, whilst the owner resides at the premises.

Predominant Use: the single use, or in the case of multiple usages, the main use, for which in the opinion of Council the property is being used or is capable of being used by virtue of the improvements or activities conducted upon the property.

Transitory Accommodation: a property, or part of a property, offered as, or available or used for, temporary rented occupation, generally (but not exclusively) as short stay letting. (Transitory accommodation listings, advertising or marketing, with or without the assistance of a real estate agent, for example, on such as publicly and/or with real estate agents, will constitute evidence of the property being offered or available). Without limitation, the following is not transitory accommodation:

- A) An entire property that is offered, available, or used for short stay letting for a total of less than 60 days in the financial year; or
- B) A room in a property that is offered, available or used for short stay letting within a principal place of residence and is considered home hosted when the room is offered, available or used for short stay letting for a total of less than 90 days in the financial year; or

- C) A property with a documented tenancy agreement in place that meets the requirements of the *Residential Tenancies and Rooming Accommodation Act 2008 (Qld)* and the agreement is for a period of 90 consecutive days or more in the financial year; or
- D) Shared facility accommodation; or
- E) Accommodation in a hotel or similar; or
- F) Accommodation in a motel or similar; or
- G) Backpacker accommodation or similar.

For clarity, where a multi-dwelling is used to provide transitory accommodation the predominant use definition is applied. Without limitation, the predominant use of a multi-dwelling is transitory accommodation: if 50% or more of a multi-dwelling is offered or available as transitory accommodation.

A holiday house used by its owners and not let for commercial gain is not regarded as transitory accommodation.

Any items not defined in this Revenue Statement shall be as defined under the *Act* and *Regulation*.