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Whitsunday Regional Council
Minutes of the Special Meeting held at
Council Chambers, Bowen on
24 June 2022 commencing at **9.00am**

Councillors Present:

Jan Clifford, Al Grundy, John Collins, Michelle Wright, Gary Simpson and Michael Brunker.

Council Officers Present:

Rodney Ferguson (Chief Executive Officer); Julie Wright (Director Community Services); Adam Hagy (Director Infrastructure Services); Greg Martin (Communications and Marketing Manager); Leah Bradley (Acting Director Corporate Services); Melanie Douglas (Governance Officer); Julie Moller (Manager Strategic Finance); Katie Coates (Management Accountant)

Other Officers Present (Partial Attendance):

James Ngoroyemoto (Manager Governance and Administration); Lyndal O'Neill (Manager Human Resources); Matthew Twomey (Senior Planner).

Other Details:

The meeting commenced at 9.08am

The meeting closed at 10.08am

Whitsunday Regional Council
Minutes of the **Special Meeting** held at
Council Chambers, Bowen on
24 June 2022 commencing at **9.00am**

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1. Apologies/Leaves of Absence

1.1 2022/06/24.01 APOLOGIES/LEAVES OF ABSENCE

RESOLUTION

Moved by: Cr J CLIFFORD

Seconded by: Cr M WRIGHT

That Council receive apologies from the Director Development Services and Director Corporate Services for their absence.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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**2 Condolences**

**2.1 2022/06/24.02 CONDOLENCES REPORT**

**PURPOSE**

To acknowledge and observe a minute silence for the recently deceased throughout the Whitsunday Region.

**RECOMMENDATION**

That Council observes one (1) minute silence for the recently deceased.

**RESOLUTION**

Moved by: Cr J CLIFFORD

Seconded by: Cr G SIMPSON

That Council observes one (1) minute silence for the recently deceased and acknowledging the passing of Mr Stan Wright.

**MEETING DETAILS:**

The motion was Carried 6/0

**CARRIED**

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3 Declaration of Interests

3.1 DECLARATION OF INTERESTS

There were no declarations of interests raised.

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**4 OFFICERS REPORTS**

**4.1 Corporate Services**

**4.1.1 2022/06/24.03 ORGANISATIONAL STRUCTURE 2022-2023**

**PURPOSE**

The purpose of this report is to confirm the current approved organisational structure, and to set a Permanent Full Time Equivalent (FTE) cap on employees in order to manage the labour budget for the upcoming 2022-23 financial year.

**RECOMMENDATION**

That Council in accordance with section 196 of *Local Government Act 2009*, approve the Organisational Structure (Attachment 1) and its resourcing by adopting a staff establishment total Permanent Full Time Equivalent count of 388 employees for the 2022-23 financial year.

**RESOLUTION**

Moved by: **Cr G SIMPSON**

Seconded by: **Cr A GRUNDY**

**That Council in accordance with section 196 of *Local Government Act 2009*, approve the Organisational Structure (Attachment 1) and its resourcing by adopting a staff establishment total Permanent Full Time Equivalent count of 388 employees for the 2022-23 financial year.**

**MEETING DETAILS:**

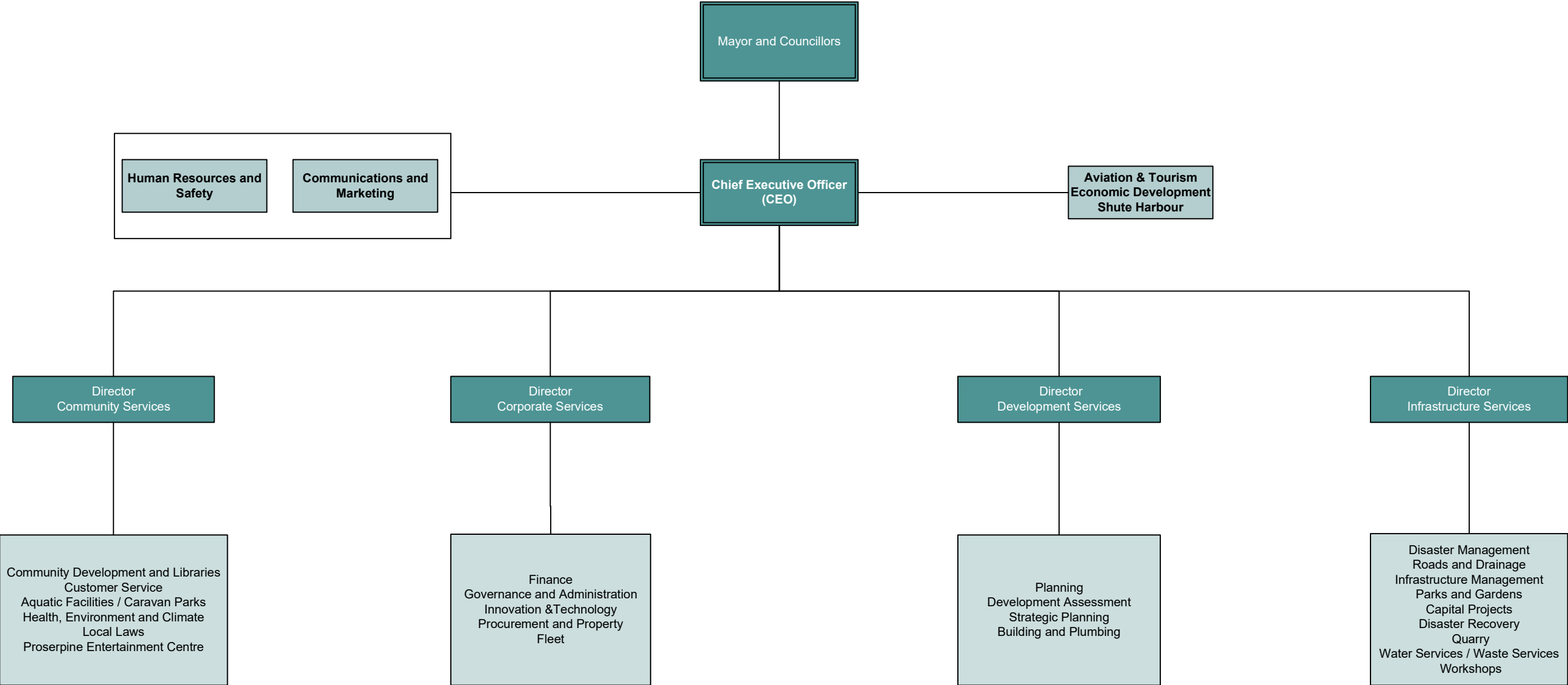
The motion was Carried 6/0

**CARRIED**

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Whitsunday Regional Council Organisational Structure – 2022/2023

Thursday, June 16, 2022



PURPOSE

To present the 2022/2023 Operational Plan for Council adoption.

RECOMMENDATION

That Council adopt the 2022/2023 Operational Plan.

RESOLUTION

Moved by: Cr J COLLINS

Seconded by: Cr J CLIFFORD

That Council adopt the 2022/2023 Operational Plan.

MEETING DETAILS:

The motion was Carried 6/0

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**CARRIED**

**PURPOSE**

To present the Mayor's Budget speech as a summary of the Budget for 2022/2023 financial year.

**RECOMMENDATION**

That Council receive the Mayor's Budget Speech for the 2022/2023 Budget.

**RESOLUTION**

Moved by:                      Cr M WRIGHT

Seconded by:                Cr J COLLINS

That Council receive the Acting Mayor's Budget Speech for the 2022/2023 Budget.

**MEETING DETAILS:**

The motion was Carried 6/0

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CARRIED

PURPOSE

To provide Council an overview of the components of the budget and the commentary on the preparation of the budget prior to adoption.

RECOMMENDATION

That Council receive the 2022/23 Budget Summary.

RESOLUTION

Moved by: Cr G SIMPSON

Seconded by: Cr J CLIFFORD

That Council receive the 2022/23 Budget Summary.

MEETING DETAILS:

The motion was Carried 6/0

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**CARRIED**

**PURPOSE**

To present for adoption the Revenue Policy as required by the Local Government Regulation 2012 (Qld).

**RECOMMENDATION**

That Council adopt the Revenue Policy for 2022/23 as presented in accordance with sections 169 and 193 of the *Local Government Regulation 2012* (Qld).

**RESOLUTION**

Moved by:                      Cr M WRIGHT

Seconded by:                Cr A GRUNDY

That Council adopt the Revenue Policy for 2022/23 as presented in accordance with sections 169 and 193 of the *Local Government Regulation 2012* (Qld).

**MEETING DETAILS:**

The motion was Carried 6/0

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CARRIED

COUNCIL POLICY			
Date Adopted by Council	24 June 2022	Council Resolution	2022/06/24.07
Effective Date	1 st July 2022	Next Review Date	30 June 2023
Responsible Officer(s)	Manager Financial Services	Revokes	LSP_CORP_44

Purpose

The purpose of this policy is, in accordance with section 193 of the Local Government Regulation 2012 (Qld), to set out the principles that Whitsunday Regional Council (Council) intends to apply in adopting its budget for the 2022/23 financial year in relation to:

- (a) levying Rates and Charges; and
- (b) granting concessions for Rates and Charges, and the purpose for those concessions; and
- (c) recovering overdue Rates and Charges; and
- (d) cost-recovery methods; and
- (e) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

Scope

This policy is applicable to:

- (a) all ratepayers of Council; and
- (b) all Rates and Charges levied by Council.

Applicable Legislation

Local Government Act 2009 (Qld) (**Act**)

Local Government Regulation 2012 (Qld) (**Regulation**)

Planning Act 2016 (Qld)

Land Valuation Act 2010 (Qld)

Policy Statement

1. Principles for Making and Levying of Rates and Charges

1.1. In general, Council will be guided by the following two principles in the making of Rates and Charges:

(a) Equity Principle

Council will aim to ensure that all sectors of the ratepaying community contribute equitably to the rates revenue of the Council. In determining the level of Rates and Charges, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies (such as the perceived personal wealth of individual ratepayers or ratepayer classes).

(b) Benefit (User Pays) Principle

At a minimum, ratepayers should contribute rates which reflect the cost of providing Council's services to rateable properties in each sector of the community. Wherever possible, this should be reflected in the minimum rate for each rating category.

1.2. In addition, Council will be guided by the following principles for each type of Rates & Charges:

1.2.1. General Rates

- a) The basis for levying of General Rates will be the unimproved land valuation as determined by the State Government of Queensland.
- b) Acknowledging the diversity of land uses within the region, and in order to maintain an equitable distribution of rates across such land uses, Council will adopt a differential rating system, in keeping with Chapter 4, Part 5 of the Regulation. Council considers a more equitable outcome can be achieved by a system where land with high economic activity and/or capacity to generate income contributes more, than would be achieved by a simple, single rate in the dollar, general rating scheme.
- c) Given the significant variations in land values across the region, in the interest of maintaining an equitable distribution of rates, Council will also consider the use of minimum rates for all or some of the differential rating categories, in keeping with Chapter 4, Part 5 of the Regulation.
- d) Council will consider the use of capping as a means of maintaining rates increases from one year to another to a reasonable and affordable level.

1.2.2. Special Rates & Charges

- a) Where Council believes it is appropriate for a special rate or charge to be levied in a certain area or for a certain purpose, Council may elect to do so in keeping with Chapter 4, Part 6 of the Regulation. The guiding principle will be to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayer or class of ratepayers.

1.2.3. Separate Rates & Charges

- a) Where Council believes it is appropriate for a separate rate or charge to be levied for an identified service, facility or activity, Council may elect to do so in keeping with Chapter 4, Part 8 of the Regulation. The guiding principle will be to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayer or class of ratepayers.

1.2.4. Water & Sewer Utility Charges

- a) Council's water & sewer services are considered an SBA under the Act.
- b) As per Chapter 3, Part 2, Division 2 of the Act, Council is required to apply the NCP to its SBAs, either by way of CNP or CCC. In keeping with these requirements, Council will seek to apply full cost pricing in calculating its water & sewer utility charges.
- c) To the extent possible and practical, Council will endeavour to apply the "User Pays" principle in establishing its water & sewer utility charges.
- d) Council operates multiple water & sewer schemes across the region. In general Council will endeavour to maintain uniform utility charges across the different schemes operated by Council. However, where it deems appropriate, Council will consider the application of scheme specific utility charges.

- e) Council will declare service areas for its water & sewer services and all properties within such declared service areas will be subject to utility charges, even where a property within such a declared service area may not be connected to the water or sewer network (e.g., due to the land being vacant) but is capable of being so connected. This recognises Council's obligation to provide water & sewer services to any property within a declared service area on request, and the cost of maintaining adequate capacity in the system to Council's obligation to provide the service.

1.2.5. Waste Utility Charges

- a) Council's waste services are considered an SBA under the Act.
- b) As per Chapter 3, Part 2, Division 2 of the Act, Council is required to apply the NCP to its SBAs, either by way of CNP or CCC. In keeping with these requirements, Council will seek to apply full cost pricing in calculating its waste utility charges.
- c) To the extent possible and practical, Council will endeavour to apply the "User Pays" principle in establishing its waste utility charges.
- d) Council will declare service areas for its waste collection services. Recognising the need to maintain current as well as legacy landfills in keeping with its environmental obligations, Council recognises the need to apply a general waste utility charge even on properties outside the declared service areas.
- e) Council will establish, as appropriate, specific fees and charges for waste that is transported by residents (including business entities) of the region, directly to a landfill or a transfer station.

1.2.6. Legislative Obligations to Collect Levies

- a) Where required to do so under legislation, Council will fulfil its legislative obligations by acting as a collection agent for any levies imposed by the State or Federal governments.

1.3. Council will also have regard to the following:

- Its legislative obligations;
- Sustainability in raising the revenue required for the cost of operating and maintaining existing facilities and services and the need for additional facilities and services;
- Transparency of process in determining the basis of Rates and Charges;
- Clarity of Council's and each ratepayer's responsibilities with regards to the rating process;
- Having a rating regime that is simple and inexpensive to administer;
- Timing the levying of Rates & Charges to take into account the financial cycle of local economic activity; and
- Flexibility in taking into account changes in the local economy.

1.4. Council reserves the right to provide ratepayers with a prompt payment discount on certain Rates and Charges under certain conditions as may be determined by Council.

2. Principles for Granting of Concessions from Rates and Charges

- 2.1. Council may determine to grant concessions and/or rebates for certain groups subject to certain criteria being met and subject to any terms and conditions. These may include (without limitation) sectors of the rate-paying community who have a reduced capacity to pay both on demand and to the full quantum (such as pensioners), not-for-profit and sporting groups or where other special circumstances apply.
- 2.2. In considering the development and/or application of concessions, Council will be guided by the principles of:
 - Fairness and social conscience by having regard to the different levels of economic circumstance within the local community;
 - Similar treatment for ratepayers with similar circumstances;
 - Transparency by making clear the requirements necessary to receive concessions; and
 - Flexibility to allow Council to respond to local economic issues
- 2.3. Council may also consider granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.
- 2.4. Council will assess concessions for Rates and Charges in keeping with its policies addressing each category of concession.

3. Principles for Recovering Overdue Rates and Charges

- 3.1. Council requires payment of Rates and Charges within a specified period of time. Council will provide a range of convenient payment methods for ratepayers to make payment of Rates and Charges.
- 3.2. Council will pursue the collection of overdue Rates and Charges diligently. The non-payment of Rates and Charges by some ratepayers places an unfair burden on the ratepayers who diligently meet their legal obligations.
- 3.3. Council will exercise its rate recovery powers under the Act and Regulation in order to adjust to ratepayer cash flows so as to minimise the overall rate burden on ratepayers.
- 3.4. In general, Council will be guided by the following principles in the collection of overdue Rates and Charges:
 - Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
 - Making the processes used to recover outstanding Rates and Charges clear, simple to administer and cost effective;
 - Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
 - Flexibility by responding where necessary to changes in the local economy.
- 3.5. In pursuing the collection of overdue Rates and Charges, Council will give due consideration to any financial hardship faced by individual ratepayers in accordance with Council's Rate Relief Due to Hardship Policy.
- 3.6. The process of collecting overdue Rates and Charges will be guided by Council's Rates and Charges Recovery Policy.

4. Principles for Cost-Recovery Methods

- 4.1. Section 97 of the Act allows Council to set cost-recovery fees.
- 4.2. The Council recognises the validity of fully imposing the user pays/benefit principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the Council's rating base should not subsidise the specific users or clients of Council's regulatory products and services.
- 4.3. However, in setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action, to which the fee applies.

5. Principles for Commercial Charges

- 5.1. Section 262(3)(c) of the Act allows Council to charge for a service or facility it supplies other than a service or facility for which a cost-recovery fee may be fixed.
- 5.2. The nature, level and standard of the commercial service is considered by Council when setting the charges. Council may set the charge with the aim of generating a profit margin.
- 5.3. Council will take into consideration the NCP and the CCC in setting commercial charges for goods and services where Council competes with other commercial enterprises in the provision of such goods and services.

6. Funding of Physical and Social Infrastructure

- 6.1. Pursuant to the *Planning Act 2016* (Qld), Council requires the developer of a property to pay reasonable and relevant contributions as infrastructure charges towards the cost of infrastructure required to support a development, whether that requirement is by way of utilising capacity of existing infrastructure or for the installation of additional trunk infrastructure. Specific charges are detailed in the policies and other material supporting "The Whitsunday Regional Council Planning Scheme 2017." These policies are based on normal anticipated growth rates.
- 6.2. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Council region, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects such developers to meet sufficient costs to ensure the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

7. Operating Fund Reserves

- 7.1. At minimum, Council will maintain three reserves within its operating fund. These are:
 - Infrastructure Reserve (funded by Developer Contributions)
 - Capital Works Reserve
 - Operational Grants Reserve
- 7.2. Council during its budget deliberations examines the purposes of its reserves to ensure that the reserves are used for that purpose. Those reserves that are intended to be ongoing will be supported by transfers from operations and these transfers are included in Council's adopted budget.

8. Policies

Council may make other related policies from time to time which further detail how Council intends to apply the principles outlined herein.

Definitions

CEO refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the Act.

CCC refers to the Code of Competitive Conduct as set out in section 47 of the **Act** and section 32 of the **Regulation**.

Council refers to the Whitsunday Regional Council.

NCP refers to National Competitive Policy.

CNP refers to the Competitive Neutrality Principle as set out in section 43(3) and 44 of the **Act**, and section 33 of the **Regulation**.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
- (b) Special Rates and Charges;
- (c) Utility Charges; and
- (d) Separate Rates and Charges; as well as any accrued interest on outstanding balances (as applicable).

SBA refers to a Significant Business Activity determined in accordance with section 43(4) of the **Act** and section 19 of the **Regulation**.

Related Documents

Revenue Statement

Concessions for Concealed Water Leaks Policy

Prompt Payment Discount - Special Circumstances Policy

Donations on Rates and Service Charges for Not-for-Profit Organisations Policy

Pensioner Rates Rebate Policy

Rates and Charges Recovery Policy

Rates Concessions for Pensioners – Deferral Arrangement Policy

Rates Relief Policy

Whitsunday Regional Council Planning Scheme 2017

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

PURPOSE

To present for adoption Council's Revenue Statement for 2022/2023 financial year.

RECOMMENDATION

That Council adopt the Revenue Statement 2022/2023, prepared in accordance with Section 172 of the *Local Government Regulation 2012* (Qld).

RESOLUTION

Moved by: Cr J COLLINS

Seconded by: Cr G SIMPSON

That Council adopt the Revenue Statement 2022/2023, prepared in accordance with Section 172 of the *Local Government Regulation 2012* (Qld), noting the amendment to section 9 Interest on Overdue Payments to be 8.17% per annum.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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# Revenue Statement 2022-23

The Whitsunday Regional Council (Council) Revenue Statement for the financial year 2022-23 (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 are based on 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 is to be 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                 | Land used for an owner occupied single residential dwelling having a rateable value greater than \$600,000.                              | 02, 05                              |
| 5    | Residential - up to \$150,000                                         | Land used for a single residential dwelling having a rateable value up to \$150,000 (inclusive).                                         | 01, 02, 04, 05, 06                  |

# Revenue Statement 2022-23

| Code | Differential Rating Category                                        | Differential Rating Category Description                                                                                                                                                                                             | Indicative Primary Land Use Code(s) |
|------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 6    | Residential - Greater than \$150,000 up to \$400,000                | Land used for a single residential dwelling having a rateable value greater than \$150,000 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 \$110,00 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 \$100,000                                      | Land used for a single dwelling within a multi-dwelling complex having a rateable value up to \$100,000 (inclusive).                                                                                                                 | 02, 03, 05, 08, 09                  |
| 14   | Flat or Unit - Greater than \$100,000 up to \$500,000               | Land used for a single dwelling within a multi-dwelling complex having a rateable value greater than \$100,000, 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                              |
| 18   | Office & Retail                                                     | Land primarily used, or designed for and capable of being used, as commercial office space or retail space not included in 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                          |
| 20   | Service Stations                                                    | Land used, or designed for and capable of being used, for storage, wholesale, or retail of petroleum products including gas.                                                                                                         | 30                                  |

# Revenue Statement 2022-23

| Code | Differential Rating Category                                   | Differential Rating Category Description                                                                                                                                                                                                       | Indicative Primary Land Use Code(s)        |
|------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| 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                                               | Land used, or designed for and capable of being used, for low intensity industrial activities.                                                                                                                                                 | 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                                         |
| 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                                         |

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| Code | Differential Rating Category             | Differential Rating Category Description                                                                                                                                                                                                                                                                                                            | Indicative Primary Land Use Code(s)                                    |
|------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| 36   | Rural Agriculture & Other Rural Uses     | Land used for agriculture, animal husbandry, and incidental purposes and vacant rural land not classified in 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 major township in the Whitsunday Regional Council area having a rateable value of up to \$5,000,000 (inclusive).                                                                                                                      | 40                                                                     |
| 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 major township in the Whitsunday Regional Council area having a rateable value of greater than \$5,000,000.                                                                                                                           | 40                                                                     |
| 43   | Coal Mining B                            | Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a rateable value up to \$1,000,000 (inclusive).                                                                                                                          | 40                                                                     |
| 44   | Coal Mining C                            | Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a rateable value greater than \$1,000,000.                                                                                                                               | 40                                                                     |
| 45   | Gold 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 categories 27 or 41 through 45 (inclusive).                                                                                                                                                                            | 40                                                                     |

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| Code | Differential Rating Category                 | Differential Rating Category Description                                                                                                                                                                                                                                                                                                                                                                           | Indicative Primary Land Use Code(s) |
|------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 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 between 50 and 200 (both figures 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                          |
| 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 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 (including) accommodation units.                                                                                                                                                                                                                                                                                                                               | 18                                  |
| 53   | Island Resort C                              | A Resort Island with greater than 250 and up to 600 (including) accommodation units.                                                                                                                                                                                                                                                                                                                               | 18                                  |
| 54   | Island Resort D                              | A Resort Island with greater than 600 accommodation units.                                                                                                                                                                                                                                                                                                                                                         | 18                                  |
| 55   | Marina A - from 75 up to 149 Berths          | A Marina between 75 and 150 (both figures inclusive) berths.                                                                                                                                                                                                                                                                                                                                                       | 20                                  |
| 56   | Marina B - 150 Berths or more                | A Marina with more than 150 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                                  |

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| Code | Differential Rating Category                    | Differential Rating Category Description                                                                                                                        | Indicative Primary Land Use Code(s) |
|------|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 58   | Commercial Power Generation                     | Land used for and incidental to the generation of electricity, excluding solar electricity generation.                                                          |                                     |
| 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                                  |
| 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                                  |
| 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                                  |
| 62   | Other Properties (not elsewhere included)       | All other properties not otherwise categorised.                                                                                                                 | 39, 48, 50, 52, 55, 56, 57, 58      |

Council will in the first instance consider the Primary Land Use Code of the land in identifying the Differential Rating Category for a given land. The indicative Land Use codes for each Differential Rating Category is given in **Table 1**. It should be noted that these are indicative only and where there is an adequate reason not to use the Primary Land Use Code, Council reserves the right to 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 determination of the primary use (subsequent to an inspection) will be made by categorisation officers of Council. 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, in any way considered appropriate by the CEO. In carrying out this task, the CEO may have regard to the guidance provided by the “Land Use Code”.

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## 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 2022-23, Council has determined to decide differential general rates as a rate in the dollar (RID) and a minimum 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 | Limit on Increase |
|------|---------------------------------------------------------------------|--------------------|---------------|-------------------|
| 1    | Residential Owner Occupied - up to \$110,000                        | 0.0139606          | \$1,040       | 30%               |
| 2    | Residential Owner Occupied - Greater than \$110,000 up to \$300,000 | 0.0121460          | 1,536         | 30%               |
| 3    | Residential Owner Occupied - Greater than \$300,000 up to \$600,000 | 0.0096330          | \$3,644       | 30%               |
| 4    | Residential Owner Occupied - Greater than \$600,000                 | 0.0053050          | \$5,780       | 30%               |
| 5    | Residential - up to \$150,000                                       | 0.0148626          | \$1,200       | 30%               |
| 6    | Residential - Greater than \$150,000 up to \$400,000                | 0.0139709          | \$2,229       | 30%               |
| 7    | Residential - Greater than \$400,000 up to \$600,000                | 0.0114442          | \$5,588       | 30%               |
| 8    | Residential - Greater than \$600,000 up to \$1,000,000              | 0.0112956          | \$6,866       | 30%               |
| 9    | Residential - Greater than \$1,000,000                              | 0.0111470          | \$11,295      | 30%               |
| 10   | Owner Occupied Flat or Unit - up to \$110,000                       | 0.0167647          | \$1,180       | 30%               |
| 11   | Owner Occupied Flat or Unit - Greater than \$110,00 up to \$200,000 | 0.0152943          | \$1,844       | 30%               |
| 12   | Owner Occupied Flat or Unit - Greater than \$200,000                | 0.0097235          | \$3,085       | 30%               |
| 13   | Flat or Unit - up to \$100,000                                      | 0.0186520          | \$1,300       | 30%               |
| 14   | Flat or Unit - Greater than \$100,000 up to \$500,000               | 0.0152946          | \$1,865       | 30%               |
| 15   | Flat or Unit - Greater than \$500,000 up to \$1,000,000             | 0.0117507          | \$7,647       | 30%               |
| 16   | Flat or Unit - Greater than \$1,000,000                             | 0.0098855          | \$11,751      | 30%               |
| 17   | Aged Care & Child Care                                              | 0.0146997          | \$1,500       | 70%               |
| 18   | Office & Retail                                                     | 0.0150543          | \$1,500       | 70%               |
| 19   | Commercial Accommodation                                            | 0.0153940          | \$1,500       | 70%               |

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| Code | Differential Rating Category                                 | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|--------------------------------------------------------------|--------------------|---------------|-------------------|
| 20   | Service Stations                                             | 0.0099725          | \$2,700       | 70%               |
| 21   | Commercial Shopping Centres A                                | 0.0133026          | \$3,000       | 70%               |
| 22   | Commercial Shopping Centres B                                | 0.0297180          | \$19,500      | 70%               |
| 23   | Commercial Shopping Centres C                                | 0.0207009          | \$108,000     | 70%               |
| 24   | Light Industrial                                             | 0.0133439          | \$1,620       | 70%               |
| 25   | Heavy Industrial                                             | 0.0127040          | \$1,620       | 70%               |
| 26   | Power & Telecom Networks                                     | 0.0126031          | \$1,500       | 70%               |
| 27   | Quarry                                                       | 0.0116044          | \$1,500       | 70%               |
| 28   | Commercial Other                                             | 0.0148397          | \$1,500       | 70%               |
| 29   | Sugar Cane up to 60 Hectares                                 | 0.0261227          | \$1,620       | 70%               |
| 30   | Sugar Cane Greater than 60 Hectares up to 170 Hectares       | 0.0314829          | \$1,620       | 70%               |
| 31   | Sugar Cane Greater than 170 Hectares                         | 0.0302331          | \$1,620       | 70%               |
| 32   | Rural Grazing up to 130 Hectares                             | 0.0092022          | \$1,620       | 70%               |
| 33   | Rural Grazing Greater than 130 Hectares up to 1,000 Hectares | 0.0101279          | \$1,620       | 70%               |
| 34   | Rural Grazing Greater than 1,000 Hectares                    | 0.0068445          | \$1,620       | 70%               |
| 35   | Aquaculture                                                  | 0.0322768          | \$11,500      | 70%               |
| 36   | Rural Agriculture & Other Rural Uses                         | 0.0312930          | \$1,620       | 70%               |
| 37   | Salt Manufacturing                                           | 0.0972333          | \$27,000      | 70%               |
| 38   | Sugar Mill                                                   | 0.2376085          | \$156,000     | 70%               |
| 39   | Commercial Water Supply                                      | 0.0894430          | \$2,350       | 70%               |
| 40   | Bulk Port                                                    | 0.1946160          | \$285,000     | 70%               |
| 41   | Coal Mining A up to \$5,000,000                              | 0.2808000          | \$64,000      | 70%               |

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| Code | Differential Rating Category                    | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|-------------------------------------------------|--------------------|---------------|-------------------|
| 42   | Coal Mining A Greater than \$5,000,000          | 0.2646000          | \$1,040,000   | 70%               |
| 43   | Coal Mining B                                   | 0.2754444          | \$56,800      | 70%               |
| 44   | Coal Mining C                                   | 0.1796151          | \$982,000     | 70%               |
| 45   | Gold Mining                                     | 0.4188219          | \$170,000     | 70%               |
| 46   | Mining/Extractive Other                         | 0.0288806          | \$1,400       | 70%               |
| 47   | Worker Accommodation, Barracks or Quarters A    | 2.3330600          | \$44,000      | 70%               |
| 48   | Worker Accommodation, Barracks or Quarters B    | 2.1811069          | \$176,000     | 70%               |
| 49   | Worker Accommodation, Barracks or Quarters C    | 1.2557880          | \$205,000     | 70%               |
| 50   | Worker Accommodation, Barracks or Quarters D    | 1.0600000          | \$430,000     | 70%               |
| 51   | Island Resort A                                 | 0.0352796          | \$27,500      | 70%               |
| 52   | Island Resort B                                 | 0.0288519          | \$44,500      | 70%               |
| 53   | Island Resort C                                 | 0.0270300          | \$110,000     | 70%               |
| 54   | Island Resort D                                 | 0.0619942          | \$660,000     | 70%               |
| 55   | Marina A - from 75 up to 149 Berths             | 0.1194366          | \$20,000      | 70%               |
| 56   | Marina B - 150 Berths or more                   | 0.0352844          | \$40,000      | 70%               |
| 57   | Maritime Terminal                               | 0.1324141          | \$42,000      | 70%               |
| 58   | Commercial Power Generation                     | 0.6360000          | \$320,000     | 70%               |
| 59   | Solar Farm A - up to 100 MW                     | 0.0852029          | \$51,000      | 70%               |
| 60   | Solar Farm B - Greater than 100 MW up to 200 MW | 0.0742000          | \$160,000     | 70%               |
| 61   | Solar Farm C - Greater than 200 MW              | 0.0636000          | \$320,000     | 70%               |
| 62   | Other Properties (not elsewhere included)       | 0.0160072          | \$1,380       | 70%               |

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## **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**

Subsequent to a revaluation, specific parcels of land can sometime see a significant increase in the General Rates levied, due to the change in the value of the land relative to the average changes across the region. In order to limit the increase in General Rates from one year to another, increases in General Rates will be capped at a maximum limit. Such limit is not more than a stated percentage and is identified for each Rating Category in Table 2: Differential General Rates and may vary from category to category. The limits to increases in General Rates is being applied in accordance with Section 116(1) of the Regulation.

## **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 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 activity of Council contributing funds to the identified Rural Fire Brigades. The estimated costs of operating the identified rural fire brigades informs the Special Charges, which are as follows:

| Rural Fire<br>Brigade Area | Charge per<br>Assessment (\$) |
|----------------------------|-------------------------------|
| 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. Council does not charge an administration fee for the collection and disbursement service.

## 4. WATER UTILITY CHARGES

In accordance with Subsection 94(2) 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 2022-23” 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 2-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, 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                          | \$652.00                 |
|              |                                                                                                                                                                                                                                               | per separately surveyed parcels of vacant land with no connection                       | \$348.00                 |
| 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                                                  | \$652.00                 |
| 3.           | <u>Residential:</u> Assessments with a Differential Rating Category of 1, 2, 3, 4, 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 | \$652.00                 |
| 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)                                                        | \$652.00                 |
|              |                                                                                                                                                                                                                                               | per Unit (or flat or domicile) from the 2 <sup>nd</sup> Unit onwards                    | \$489.00                 |
| 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                                                             | \$1,023.00               |
| 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                                              | \$652.00                 |
| 7.           | <u>Commercial or Industrial 1:</u> Rate assessments with a Differential Rating Category of 17, 18, 19, 20, 21, 24, 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                                              | \$1,675.00               |

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| Category No. | Definition                                                                                                                                                                                           | Basis of Charge                            | Applicable Annual Charge |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------|
| 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 | \$2,619.00               |
| 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 | \$4,113.00               |
| 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 | \$10,522.00              |
| 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 | \$16,035.00              |
| 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 | \$36,046.00              |

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   | \$1.16 |
| 2.   | In excess of Tier 1 quantity for a billing period                      | per kilolitre   | \$2.12 |

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 2-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, 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. | \$1,113.00               |

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| 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.                                                    | \$1,113.00               |
|              |                                                                                                                                                | 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. | \$835.00                 |

- 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 448 kilolitres, depending on the 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   | \$5.94 |

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 Utility Charges will be apportioned in accordance with the registered schedule of entitlement.

Use of water, whether charged by 2-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 Subsection 94(2) 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 2022-23" maps:
  - a. Whitsunday Sewerage Scheme, being the area delineated on the map titled "Beach Sewerage Scheme 2022-23" which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs;
  - b. Proserpine Sewerage Scheme, being the area delineated on the map titled "Proserpine Sewerage Scheme 2022-23"; and
  - c. Bowen Sewerage Scheme, being the area delineated on the map titled "Bowen Sewerage Scheme 2022-23" including the Queens Beach Sewerage Extension area (which includes Rose Bay); and

# Revenue Statement 2022-23

- d. Collinsville Sewerage Scheme, being the area delineated on the map titled “Collinsville-Scottsville Sewerage Scheme 2022-23”;  
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                                                                         | \$676.00                 |
| 2            | <u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 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                        | \$900.00                 |
| 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 | \$900.00                 |
| 4.           | <u>Hotels, Hostels and Boarding Houses</u> :                                                                                                                                                                                       | Per set of five beds or part thereof or per pedestal, whichever number is higher                    | \$1,800.00               |
| 5.           | <u>Non-Residential</u> : All rate assessments not included in Items 1, 2, 3, or 4.                                                                                                                                                 | per pedestal                                                                                        | \$900.00                 |
|              |                                                                                                                                                                                                                                    | per 600mm or part thereof of each separate Urinal                                                   | \$900.00                 |

and;

2. as defined in the “Whitsunday Region Sewer Areas 2022-23” maps, being the area delineated on the map titled “Shute Harbour Sewerage Scheme 2022-23” 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                                                                         | \$747.00                 |
| 7.           | <u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 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                        | \$958.00                 |
| 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 | \$958.00                 |

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| Category No. | Definition                                                                        | Basis of Charge                                                                  | Applicable Annual Charge |
|--------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------|
| 9.           | <u>Hotels, Hostels and Boarding Houses:</u>                                       | Per set of five beds or part thereof or per pedestal, whichever number is higher | \$1,916.00               |
| 10.          | <u>Non-Residential:</u> All rate assessments not included in Items 6, 7, 8, or 9. | per pedestal                                                                     | \$958.00                 |
|              |                                                                                   | per 600mm or part thereof of each separate Urinal                                | \$958.00                 |

## 6. WASTE UTILITY CHARGES

In accordance with Subsection 94(2) 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 of \$320.00 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 2022-23”;

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 of \$180.00 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 2022-23”;

# Revenue Statement 2022-23

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. A Refuse Facility Charge of \$180.00 per rateable assessment for those assessments outside the declared serviced area map "Whitsunday Region Domestic Garbage and Recyclable Waste Collection Areas".
6. Vacant Land – Refuse Levy within the serviced declared area map \$90.00 per rateable assessment.

## 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 Refuse 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 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 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 Due to Hardship 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;
6. to ratepayers who are outside the declared serviced area map "Whitsunday Region Domestic Garbage and Recyclable Waste Collection Areas" that can demonstrate that their waste is being collected by a registered waste provider, Council may exempt the property from the Refuse Facility Charge.

Further, whilst not strictly a "concession", 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-five (35) 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 35 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 Refuse 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 8.17% 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 Subsection 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 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.

### PURPOSE

To establish the Differential Rating Categories upon which the General Rates are to be levied for rateable land for the 2022/23 Budget.

### RECOMMENDATION:

That Council resolve:

- a) to make and levy differential general rates for the financial year 2022/23, and that the different rating categories (each a rating category) of rateable land in Council's local government area are as stated in the second column (headed *Differential Rating Category*) of the table below, and that the corresponding stated descriptions of the rating categories are as stated in the third column (headed *Differential Rating Category Description*) of the table below, and the indicative Primary Land Use codes (as the basis for classification) in the fourth column (headed *Indicative Primary Land use Code(s)*) of the table below, in accordance with section 81 of the *Local Government Regulation 2012* (Qld):

| Code | Differential Category                                                 | Rating | Differential Description                                                                                                                 | Rating Category | 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                 |        | Land used for an owner occupied single residential dwelling having a rateable value greater than \$600,000.                              |                 | 02, 05                              |
| 5    | Residential 1 - up to \$150,000                                       |        | Land used for a single residential dwelling having a rateable value up to \$150,000 (inclusive).                                         |                 | 01, 02, 04, 05, 06                  |
| 6    | Residential 2 - Greater than \$150,000 up to \$400,000                |        | Land used for a single residential dwelling having a rateable value greater than \$150,000 up to \$400,000 (inclusive).                  |                 | 01, 02, 04, 05, 06                  |
| 7    | Residential 3 - 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 4 - 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                  |

| Code | Differential Category                                                 | Rating | Differential Description                                                                                                                                                                                                             | Rating | Category | Indicative Primary Land Use Code(s) |
|------|-----------------------------------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
| 9    | Residential 5 - 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 1 - 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 2 - Greater than \$110,00 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 3 - 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 1 - up to \$100,000                                      |        | Land used for a single dwelling within a multi-dwelling complex having a rateable value up to \$100,000 (inclusive).                                                                                                                 |        |          | 02, 03, 05, 08, 09                  |
| 14   | Flat or Unit 2 - Greater than \$100,000 up to \$500,000               |        | Land used for, or capable of being used for, a single dwelling within a multi-dwelling complex having a rateable value greater than \$100,000, up to \$500,000 (inclusive).                                                          |        |          | 02, 03, 05, 08, 09                  |
| 15   | Flat or Unit 3 - 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 4 - 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                              |
| 18   | Office & Retail                                                       |        | Land primarily used, or designed for and capable of being used, as commercial office space or retail space not included in 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                          |
| 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                      |

| Code | Differential Category                                          | Rating   | Differential Description                                                                                                                                                                                                                       | Rating | Category | Indicative Primary Land Use Code(s)        |
|------|----------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|--------------------------------------------|
| 22   | Commercial Centres B                                           | Shopping | 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 Centres C                                           | Shopping | 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                                               |          | Land used, or designed for and capable of being used, for low intensity industrial activities.                                                                                                                                                 |        |          | 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 & Networks                                               | Telecom  | Land used for distribution of electricity (and activities related to or associated there to) 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                                         |
| 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                                         |

| Code | Differential Category                    | Rating | Differential Description                                                                                                                                                                                                                                                                                                                            | Rating | Category | Indicative Primary Land Use Code(s)                                    |
|------|------------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|------------------------------------------------------------------------|
| 36   | Rural Agriculture & Other Rural Uses     |        | Land used for agriculture, animal husbandry, and incidental purposes and vacant rural land not classified in categories 29 through 34 (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 major township in the Whitsunday Regional Council area having a rateable value of up to \$5,000,000 (inclusive).                                                                                                                      |        |          | 40                                                                     |
| 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 major township in the Whitsunday Regional Council area having a rateable value of greater than \$5,000,000.                                                                                                                           |        |          | 40                                                                     |
| 43   | Coal Mining B                            |        | Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a rateable value between up to \$1,000,000 (inclusive).                                                                                                                  |        |          | 40                                                                     |
| 44   | Coal Mining C                            |        | Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a rateable value greater than \$1,000,000.                                                                                                                               |        |          | 40                                                                     |

| Code | Differential Category                        | Rating | Differential Description                                                                                                                                                                                                                                                                                                                                                                                           | Rating | Category | Indicative Primary Land Use Code(s) |
|------|----------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
| 45   | Gold 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 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 between 50 and 200 (both figures 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                          |
| 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 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                          |

| Code | Differential Category                           | Rating | Differential Description                                                                                                                                                              | Rating | Category | Indicative Primary Land Use Code(s) |
|------|-------------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
| 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 (including) accommodation units.                                                                                                  |        |          | 18                                  |
| 53   | Island Resort C                                 |        | A Resort Island with greater than 250 and up to 600 (including) accommodation units.                                                                                                  |        |          | 18                                  |
| 54   | Island Resort D                                 |        | A Resort Island with greater than 600 accommodation units.                                                                                                                            |        |          | 18                                  |
| 55   | Marina A - from 75 up to 149 Berths             |        | A Marina between 75 and 150 (both figures inclusive) berths.                                                                                                                          |        |          | 20                                  |
| 56   | Marina B - 150 Berths or more                   |        | A Marina with more than 150 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 Generation                           | Power  | Land used for and incidental to the generation of electricity, excluding solar electricity generation.                                                                                |        |          |                                     |
| 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                                  |
| 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                                  |
| 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                                  |
| 62   | Other Properties (not elsewhere included)       |        | All other properties not otherwise categorised.                                                                                                                                       |        |          | 39, 48, 50, 52, 55, 56, 57, 58      |

- b) pursuant to *Local Government Regulation 2012* (Qld) sections 81(4) and 81(5) to identify the rating category to which each parcel of rateable land in Council's local government area belongs by any way Council considers appropriate, but Council may use the Land Use Codes as determined by the State Government as guidance;
- c) that if there is some doubt about the primary use of the property, an inspection and determination of primary use or subsequent inspection, may be made by categorisation officers of Council; and
- d) the categorisation of the property by the Whitsunday Regional Council Planning Scheme 2017 may be a factor in determining the applicable rating category for a given property/assessment.

## RESOLUTION

Moved by: Cr J CLIFFORD

Seconded by: Cr A GRUNDY

That Council resolve:

- a) to make and levy differential general rates for the financial year 2022/23, and that the different rating categories (each a rating category) of rateable land in Council's local government area are as stated in the second column (headed *Differential Rating Category*) of the table below, and that the corresponding stated descriptions of the rating categories are as stated in the third column (headed *Differential Rating Category Description*) of the table below, and the indicative Primary Land Use codes (as the basis for classification) in the fourth column (headed *Indicative Primary Land use Code(s)*) of the table below, in accordance with section 81 of the *Local Government Regulation 2012* (Qld):

| 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                 | Land used for an owner occupied single residential dwelling having a rateable value greater than \$600,000.                              | 02, 05                              |
| 5    | Residential 1 - up to \$150,000                                       | Land used for a single residential dwelling having a rateable value up to \$150,000 (inclusive).                                         | 01, 02, 04, 05, 06                  |
| 6    | Residential 2 - Greater than \$150,000 up to \$400,000                | Land used for a single residential dwelling having a rateable value greater than \$150,000 up to \$400,000 (inclusive).                  | 01, 02, 04, 05, 06                  |
| 7    | Residential 3 - 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 4 - 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 5 - 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 1 - up to \$110,000                       | Land used for a single owner-occupied dwelling within a multi-dwelling complex                                                           | 08, 09                              |

| Code | Differential Category                                                 | Rating | Differential Description                                                                                                                                                                                                                       | Rating | Category | Indicative Primary Land Use Code(s) |
|------|-----------------------------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
|      |                                                                       |        | having a rateable value up to \$110,000 (inclusive).                                                                                                                                                                                           |        |          |                                     |
| 11   | Owner Occupied Flat or Unit 2 - Greater than \$110,00 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 3 - 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 1 - up to \$100,000                                      |        | Land used for a single dwelling within a multi-dwelling complex having a rateable value up to \$100,000 (inclusive).                                                                                                                           |        |          | 02, 03, 05, 08, 09                  |
| 14   | Flat or Unit 2 - Greater than \$100,000 up to \$500,000               |        | Land used for, or capable of being used for, a single dwelling within a multi-dwelling complex having a rateable value greater than \$100,000, up to \$500,000 (inclusive).                                                                    |        |          | 02, 03, 05, 08, 09                  |
| 15   | Flat or Unit 3 - 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 4 - 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                              |
| 18   | Office & Retail                                                       |        | Land primarily used, or designed for and capable of being used, as commercial office space or retail space not included in 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                          |
| 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                                  |

| Code | Differential Category                                          | Rating   | Differential Description                                                                                                                                                                                          | Rating | Category | Indicative Primary Land Use Code(s)                                    |
|------|----------------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|------------------------------------------------------------------------|
| 23   | Commercial Centres C                                           | Shopping | 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                                               |          | Land used, or designed for and capable of being used, for low intensity industrial activities.                                                                                                                    |        |          | 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 there to) 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                                                                     |
| 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 vacant rural land not classified in categories 29 through 34 (inclusive).                                                                |        |          | 71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 93, 94 |

| Code | Differential Category                    | Rating | Differential Description                                                                                                                                                                                                                                                                                                                            | Rating | Category | Indicative Primary Land Use Code(s) |
|------|------------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
| 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 major township in the Whitsunday Regional Council area having a rateable value of up to \$5,000,000 (inclusive).                                                                                                                      |        |          | 40                                  |
| 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 major township in the Whitsunday Regional Council area having a rateable value of greater than \$5,000,000.                                                                                                                           |        |          | 40                                  |
| 43   | Coal Mining B                            |        | Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a rateable value between up to \$1,000,000 (inclusive).                                                                                                                  |        |          | 40                                  |
| 44   | Coal Mining C                            |        | Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a rateable value greater than \$1,000,000.                                                                                                                               |        |          | 40                                  |
| 45   | Gold 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                                  |

| Code | Differential Category                        | Rating | Differential Description                                                                                                                                                                                                                                                                                                                                                                                           | Rating | Category | Indicative Primary Land Use Code(s) |
|------|----------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
| 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 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 between 50 and 200 (both figures 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                          |
| 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 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 (including) accommodation units.                                                                                                                                                                                                                                                                                                                               |        |          | 18                                  |

| Code | Differential Category                           | Rating | Differential Description                                                                                                                                                              | Rating | Category | Indicative Primary Land Use Code(s) |
|------|-------------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------------------------------|
| 53   | Island Resort C                                 |        | A Resort Island with greater than 250 and up to 600 (including) accommodation units.                                                                                                  |        |          | 18                                  |
| 54   | Island Resort D                                 |        | A Resort Island with greater than 600 accommodation units.                                                                                                                            |        |          | 18                                  |
| 55   | Marina A - from 75 up to 149 Berths             |        | A Marina between 75 and 150 (both figures inclusive) berths.                                                                                                                          |        |          | 20                                  |
| 56   | Marina B - 150 Berths or more                   |        | A Marina with more than 150 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 Generation                           | Power  | Land used for and incidental to the generation of electricity, excluding solar electricity generation.                                                                                |        |          |                                     |
| 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                                  |
| 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                                  |
| 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                                  |
| 62   | Other Properties (not elsewhere included)       |        | All other properties not otherwise categorised.                                                                                                                                       |        |          | 39, 48, 50, 52, 55, 56, 57, 58      |

- b) pursuant to **Local Government Regulation 2012 (Qld) sections 81(4) and 81(5)** to identify the rating category to which each parcel of rateable land in Council's local government area belongs by any way Council considers appropriate, but Council may use the Land Use Codes as determined by the State Government as guidance;
- c) that if there is some doubt about the primary use of the property, an inspection and determination of primary use or subsequent inspection, may be made by categorisation officers of Council; and
- d) the categorisation of the property by the Whitsunday Regional Council Planning Scheme 2017 may be a factor in determining the applicable rating category for a given property/assessment.

#### MEETING DETAILS:

The motion was Carried 6/0

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CARRIED

PURPOSE

To provide the necessary delegation of power to the CEO to determine the rating category for each parcel of rateable land.

RECOMMENDATION

That Council, having resolved to adopt differential rating categories for the financial year 2022/23, resolves, in accordance with section 257(1)(b) of the *Local Government Act 2009* (Qld), to delegate to the Chief Executive Officer (CEO) with no restriction to sub-delegate under section 259 of the *Local Government Act*, Council's power under sections 81(4) and 81(5) of the *Local Government Regulation 2012 (Qld)* to identify the rating category to which each parcel of rateable land in Council's local government area belongs, in any way considered appropriate.

RESOLUTION

Moved by: Cr M WRIGHT

Seconded by: Cr J CLIFFORD

That Council, having resolved to adopt differential rating categories for the financial year 2022/23, resolves, in accordance with section 257(1)(b) of the *Local Government Act 2009* (Qld), to delegate to the Chief Executive Officer (CEO) with no restriction to sub-delegate under section 259 of the *Local Government Act*, Council's power under sections 81(4) and 81(5) of the *Local Government Regulation 2012 (Qld)* to identify the rating category to which each parcel of rateable land in Council's local government area belongs, in any way considered appropriate.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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**PURPOSE**

To establish the Rate in the Dollar (RID), any applicable limit on the increase of General Rates, and the Minimum Rates applicable to each Differential Rating Category.

**RECOMMENDATION**

That Council resolve, in accordance with section 94 of the *Local Government Act 2009* (Qld) and section 77 of the *Local Government Regulation 2012* (Qld); and having resolved to decide different rating categories (each a rating category) for rateable land in Council's local government area under section 81 of the *Local Government Regulation 2012* (Qld):

- to levy general rates (as differential general rates) as a rate in the dollar, for each rating category (which, to calculate differential general rates for a parcel of rateable land in a rating category, is to be done by multiplying the rate in the dollar by the latest rateable value assigned to that parcel by the Department of Resources) as per the below table;
- to set minimum rates, as per the below table;
- to set upper limits on the increase of general rates from that levied in the financial year 2022/23 (limit on increase) for identified differential rating categories, in keeping with Council's Limiting Increases to General Rates Policy, as per the below table; and
- that rates be levied by a single rate in the dollar for each category, with a set minimum for each such rating category as per the below table:

| Code | Differential Rating Category                                        | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|---------------------------------------------------------------------|--------------------|---------------|-------------------|
| 1    | Residential Owner Occupied - up to \$110,000                        | 0.0139606          | \$ 1,040      | 30%               |
| 2    | Residential Owner Occupied - Greater than \$110,000 up to 300,000   | 0.0121460          | \$ 1,536      | 30%               |
| 3    | Residential Owner Occupied - Greater than \$300,000 up to \$600,000 | 0.0096330          | \$ 3,644      | 30%               |
| 4    | Residential Owner Occupied - Greater than \$600,000                 | 0.0053050          | \$ 5,780      | 30%               |
| 5    | Residential - up to \$150,000                                       | 0.0148626          | \$ 1,200      | 30%               |
| 6    | Residential - Greater than \$150,000 up to \$400,000                | 0.0139709          | \$ 2,229      | 30%               |
| 7    | Residential - Greater than \$400,000 up to \$600,000                | 0.0114442          | \$5,588       | 30%               |
| 8    | Residential - Greater than \$600,000 up to \$1,000,000              | 0.0112956          | \$ 6,866      | 30%               |
| 9    | Residential - Greater than \$1,000,000                              | 0.0111470          | \$11,295      | 30%               |
| 10   | Owner Occupied Flat or Unit - up to \$110,000                       | 0.0167647          | \$ 1,180      | 30%               |

| Code | Differential Rating Category                                        | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|---------------------------------------------------------------------|--------------------|---------------|-------------------|
| 11   | Owner Occupied Flat or Unit - Greater than \$110,00 up to \$200,000 | 0.0152943          | \$ 1,844      | 30%               |
| 12   | Owner Occupied Flat or Unit - Greater than \$200,000                | 0.0097235          | \$ 3,085      | 30%               |
| 13   | Flat or Unit - up to \$100,000                                      | 0.0186520          | \$ 1,300      | 30%               |
| 14   | Flat or Unit - Greater than \$100,000 up to \$500,000               | 0.0152946          | \$ 1,865      | 30%               |
| 15   | Flat or Unit - Greater than \$500,000 up to \$1,000,000             | 0.0117507          | \$ 7,647      | 30%               |
| 16   | Flat or Unit - Greater than \$1,000,000                             | 0.0098855          | \$ 11,751     | 30%               |
| 17   | Aged Care & Child Care                                              | 0.0146997          | \$ 1,500      | 70%               |
| 18   | Office & Retail                                                     | 0.0150543          | \$ 1,500      | 70%               |
| 19   | Commercial Accommodation                                            | 0.0153940          | \$ 1,500      | 70%               |
| 20   | Service Stations                                                    | 0.0099725          | \$ 2,700      | 70%               |
| 21   | Commercial Shopping Centres A                                       | 0.0133026          | \$3,000       | 70%               |
| 22   | Commercial Shopping Centres B                                       | 0.0297180          | \$ 19,500     | 70%               |
| 23   | Commercial Shopping Centres C                                       | 0.0207009          | \$ 108,000    | 70%               |
| 24   | Light Industrial                                                    | 0.0133439          | \$ 1,620      | 70%               |
| 25   | Heavy Industrial                                                    | 0.0127040          | \$ 1,620      | 70%               |
| 26   | Power & Telecom Networks                                            | 0.0126031          | \$ 1,500      | 70%               |
| 27   | Quarry                                                              | 0.0116044          | \$ 1,500      | 70%               |
| 28   | Commercial Other                                                    | 0.0148397          | \$ 1,500      | 70%               |
| 29   | Sugar Cane up to 60 Hectares                                        | 0.0261227          | \$ 1,620      | 70%               |
| 30   | Sugar Cane - Greater than 60 Hectares up to 170 Hectares            | 0.0314829          | \$ 1,620      | 70%               |
| 31   | Sugar Cane - Greater than 170 Hectares                              | 0.0302331          | \$ 1,620      | 70%               |
| 32   | Rural Grazing up to 130 Hectares                                    | 0.0092022          | \$ 1,620      | 70%               |
| 33   | Rural Grazing - Greater than 130 Hectares up to 1,000 Hectares      | 0.0101279          | \$ 1,620      | 70%               |

| Code | Differential Rating Category                 | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|----------------------------------------------|--------------------|---------------|-------------------|
| 34   | Rural Grazing - Greater than 1,000 Hectares  | 0.0068445          | \$ 1,620      | 70%               |
| 35   | Aquaculture                                  | 0.0322768          | \$ 11,500     | 70%               |
| 36   | Rural Agriculture & Other Rural Uses         | 0.0312930          | \$ 1,620      | 70%               |
| 37   | Salt Manufacturing                           | 0.0972330          | \$ 27,000     | 70%               |
| 38   | Sugar Mill                                   | 0.2376085          | \$ 156,000    | 70%               |
| 39   | Commercial Water Supply                      | 0.0894430          | \$ 2,350      | 70%               |
| 40   | Bulk Port                                    | 0.1946160          | \$ 285,000    | 70%               |
| 41   | Coal Mining A up to \$5,000,000              | 0.2808000          | \$ 64,000     | 70%               |
| 42   | Coal Mining A - Greater than \$5,000,000     | 0.2646000          | \$1,040,000   | 70%               |
| 43   | Coal Mining B                                | 0.2754444          | \$ 56,800     | 70%               |
| 44   | Coal Mining C                                | 0.1796151          | \$ 982,000    | 70%               |
| 45   | Gold Mining                                  | 0.4188219          | \$ 170,000    | 70%               |
| 46   | Mining/Extractive Other                      | 0.0288806          | \$ 1,400      | 70%               |
| 47   | Worker Accommodation, Barracks or Quarters A | 2.2010000          | \$ 44,000     | 70%               |
| 48   | Worker Accommodation, Barracks or Quarters B | 2.1811069          | \$ 176,000    | 70%               |
| 49   | Worker Accommodation, Barracks or Quarters C | 1.1847060          | \$ 205,000    | 70%               |
| 50   | Worker Accommodation, Barracks or Quarters D | 1.0000000          | \$ 430,000    | 70%               |
| 51   | Island Resort A                              | 0.0352796          | \$ 27,500     | 70%               |
| 52   | Island Resort B                              | 0.0288519          | \$ 44,500     | 70%               |
| 53   | Island Resort C                              | 0.0270300          | \$ 110,000    | 70%               |
| 54   | Island Resort D                              | 0.0619942          | \$ 660,000    | 70%               |
| 55   | Marina A - from 75 up to 149 Berths          | 0.1194366          | \$ 20,000     | 70%               |
| 56   | Marina B - 150 Berths or more                | 0.0352844          | \$ 40,000     | 70%               |

| Code | Differential Rating Category                    | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|-------------------------------------------------|--------------------|---------------|-------------------|
| 57   | Maritime Terminal                               | 0.1324141          | \$ 42,000     | 70%               |
| 58   | Commercial Power Generation                     | 0.600000           | \$ 320,000    | 70%               |
| 59   | Solar Farm A - up to 100 MW                     | 0.0852029          | \$ 51,000     | 70%               |
| 60   | Solar Farm B - Greater than 100 MW up to 200 MW | 0.0700000          | \$ 160,000    | 70%               |
| 61   | Solar Farm C - Greater than 200 MW              | 0.0600000          | \$ 320,000    | 70%               |
| 62   | Other Properties (not elsewhere included)       | 0.0160072          | \$ 1,380      | 70%               |

### **RESOLUTION**

**Moved by: Cr A GRUNDY**

**Seconded by: Cr G SIMPSON**

That Council resolve, in accordance with section 94 of the *Local Government Act 2009* (Qld) and section 77 of the *Local Government Regulation 2012* (Qld); and having resolved to decide different rating categories (each a rating category) for rateable land in Council's local government area under section 81 of the *Local Government Regulation 2012* (Qld):

- to levy general rates (as differential general rates) as a rate in the dollar, for each rating category (which, to calculate differential general rates for a parcel of rateable land in a rating category, is to be done by multiplying the rate in the dollar by the latest rateable value assigned to that parcel by the Department of Resources) as per the below table;
- to set minimum rates, as per the below table;
- to set upper limits on the increase of general rates from that levied in the financial year 2022/23 (limit on increase) for identified differential rating categories, in keeping with Council's Limiting Increases to General Rates Policy, as per the below table; and
- that rates be levied by a single rate in the dollar for each category, with a set minimum for each such rating category as per the below table:

| Code | Differential Rating Category                                        | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|---------------------------------------------------------------------|--------------------|---------------|-------------------|
| 1    | Residential Owner Occupied - up to \$110,000                        | 0.0139606          | \$ 1,040      | 30%               |
| 2    | Residential Owner Occupied - Greater than \$110,000 up to 300,000   | 0.0121460          | \$ 1,536      | 30%               |
| 3    | Residential Owner Occupied - Greater than \$300,000 up to \$600,000 | 0.0096330          | \$ 3,644      | 30%               |
| 4    | Residential Owner Occupied - Greater than \$600,000                 | 0.0053050          | \$ 5,780      | 30%               |
| 5    | Residential - up to \$150,000                                       | 0.0148626          | \$ 1,200      | 30%               |

| Code | Differential Rating Category                                        | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|---------------------------------------------------------------------|--------------------|---------------|-------------------|
| 6    | Residential - Greater than \$150,000 up to \$400,000                | 0.0139709          | \$ 2,229      | 30%               |
| 7    | Residential - Greater than \$400,000 up to \$600,000                | 0.0114442          | \$5,588       | 30%               |
| 8    | Residential - Greater than \$600,000 up to \$1,000,000              | 0.0112956          | \$ 6,866      | 30%               |
| 9    | Residential - Greater than \$1,000,000                              | 0.0111470          | \$11,295      | 30%               |
| 10   | Owner Occupied Flat or Unit - up to \$110,000                       | 0.0167647          | \$ 1,180      | 30%               |
| 11   | Owner Occupied Flat or Unit - Greater than \$110,00 up to \$200,000 | 0.0152943          | \$ 1,844      | 30%               |
| 12   | Owner Occupied Flat or Unit - Greater than \$200,000                | 0.0097235          | \$ 3,085      | 30%               |
| 13   | Flat or Unit - up to \$100,000                                      | 0.0186520          | \$ 1,300      | 30%               |
| 14   | Flat or Unit - Greater than \$100,000 up to \$500,000               | 0.0152946          | \$ 1,865      | 30%               |
| 15   | Flat or Unit - Greater than \$500,000 up to \$1,000,000             | 0.0117507          | \$ 7,647      | 30%               |
| 16   | Flat or Unit - Greater than \$1,000,000                             | 0.0098855          | \$ 11,751     | 30%               |
| 17   | Aged Care & Child Care                                              | 0.0146997          | \$ 1,500      | 70%               |
| 18   | Office & Retail                                                     | 0.0150543          | \$ 1,500      | 70%               |
| 19   | Commercial Accommodation                                            | 0.0153940          | \$ 1,500      | 70%               |
| 20   | Service Stations                                                    | 0.0099725          | \$ 2,700      | 70%               |
| 21   | Commercial Shopping Centres A                                       | 0.0133026          | \$3,000       | 70%               |
| 22   | Commercial Shopping Centres B                                       | 0.0297180          | \$ 19,500     | 70%               |
| 23   | Commercial Shopping Centres C                                       | 0.0207009          | \$ 108,000    | 70%               |
| 24   | Light Industrial                                                    | 0.0133439          | \$ 1,620      | 70%               |
| 25   | Heavy Industrial                                                    | 0.0127040          | \$ 1,620      | 70%               |
| 26   | Power & Telecom Networks                                            | 0.0126031          | \$ 1,500      | 70%               |
| 27   | Quarry                                                              | 0.0116044          | \$ 1,500      | 70%               |
| 28   | Commercial Other                                                    | 0.0148397          | \$ 1,500      | 70%               |

| Code | Differential Rating Category                                   | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|----------------------------------------------------------------|--------------------|---------------|-------------------|
| 29   | Sugar Cane up to 60 Hectares                                   | 0.0261227          | \$ 1,620      | 70%               |
| 30   | Sugar Cane - Greater than 60 Hectares up to 170 Hectares       | 0.0314829          | \$ 1,620      | 70%               |
| 31   | Sugar Cane - Greater than 170 Hectares                         | 0.0302331          | \$ 1,620      | 70%               |
| 32   | Rural Grazing up to 130 Hectares                               | 0.0092022          | \$ 1,620      | 70%               |
| 33   | Rural Grazing - Greater than 130 Hectares up to 1,000 Hectares | 0.0101279          | \$ 1,620      | 70%               |
| 34   | Rural Grazing - Greater than 1,000 Hectares                    | 0.0068445          | \$ 1,620      | 70%               |
| 35   | Aquaculture                                                    | 0.0322768          | \$ 11,500     | 70%               |
| 36   | Rural Agriculture & Other Rural Uses                           | 0.0312930          | \$ 1,620      | 70%               |
| 37   | Salt Manufacturing                                             | 0.0972330          | \$ 27,000     | 70%               |
| 38   | Sugar Mill                                                     | 0.2376085          | \$ 156,000    | 70%               |
| 39   | Commercial Water Supply                                        | 0.0894430          | \$ 2,350      | 70%               |
| 40   | Bulk Port                                                      | 0.1946160          | \$ 285,000    | 70%               |
| 41   | Coal Mining A up to \$5,000,000                                | 0.2808000          | \$ 64,000     | 70%               |
| 42   | Coal Mining A - Greater than \$5,000,000                       | 0.2646000          | \$1,040,000   | 70%               |
| 43   | Coal Mining B                                                  | 0.2754444          | \$ 56,800     | 70%               |
| 44   | Coal Mining C                                                  | 0.1796151          | \$ 982,000    | 70%               |
| 45   | Gold Mining                                                    | 0.4188219          | \$ 170,000    | 70%               |
| 46   | Mining/Extractive Other                                        | 0.0288806          | \$ 1,400      | 70%               |
| 47   | Worker Accommodation, Barracks or Quarters A                   | 2.2010000          | \$ 44,000     | 70%               |
| 48   | Worker Accommodation, Barracks or Quarters B                   | 2.1811069          | \$ 176,000    | 70%               |
| 49   | Worker Accommodation, Barracks or Quarters C                   | 1.1847060          | \$ 205,000    | 70%               |
| 50   | Worker Accommodation, Barracks or Quarters D                   | 1.000000           | \$ 430,000    | 70%               |
| 51   | Island Resort A                                                | 0.0352796          | \$ 27,500     | 70%               |

| Code | Differential Rating Category                    | Rate in the Dollar | Minimum Rates | Limit on Increase |
|------|-------------------------------------------------|--------------------|---------------|-------------------|
| 52   | Island Resort B                                 | 0.0288519          | \$ 44,500     | 70%               |
| 53   | Island Resort C                                 | 0.0270300          | \$ 110,000    | 70%               |
| 54   | Island Resort D                                 | 0.0619942          | \$ 660,000    | 70%               |
| 55   | Marina A - from 75 up to 149 Berths             | 0.1194366          | \$ 20,000     | 70%               |
| 56   | Marina B - 150 Berths or more                   | 0.0352844          | \$ 40,000     | 70%               |
| 57   | Maritime Terminal                               | 0.1324141          | \$ 42,000     | 70%               |
| 58   | Commercial Power Generation                     | 0.600000           | \$ 320,000    | 70%               |
| 59   | Solar Farm A - up to 100 MW                     | 0.0852029          | \$ 51,000     | 70%               |
| 60   | Solar Farm B - Greater than 100 MW up to 200 MW | 0.0700000          | \$ 160,000    | 70%               |
| 61   | Solar Farm C - Greater than 200 MW              | 0.0600000          | \$ 320,000    | 70%               |
| 62   | Other Properties (not elsewhere included)       | 0.0160072          | \$ 1,380      | 70%               |

**MEETING DETAILS:**

The motion was Carried 6/0

**CARRIED**

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PURPOSE

To establish the Overall Plan (Attachment 1) including the description of activity, rateable land to which the special charges apply, the estimated cost of carrying out the overall plan and the estimated time for carrying out the overall plan.

RECOMMENDATION

That Council resolve, in accordance with section 94 of the *Local Government Act 2009 (Qld)* and sections 94(3) and (4) of the *Local Government Regulation 2012 (Qld)* to adopt the following Overall Plans for Rural Fire Brigades in the Whitsunday Region set out in **Attachment 1- Rural Fire Brigades Overall Plan 2022-23**:

1. Cannon Valley Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in **Attachment 2 – Declared Area Maps – Rural Fire 2022-23**, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$10,800 (or \$25 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

2. Conway Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in **Attachment 2 – Declared Area Maps – Rural Fire 2022-23**, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$4,500 (or \$20 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

3. Gloucester Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in **Attachment 2 – Declared Area Maps – Rural Fire 2022-23**, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$9,270 (or \$15 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

4. Heronvale Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in **Attachment 2 – Declared Area Maps – Rural Fire 2022-23**, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$4,100 (or \$20 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

5. Delta Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in **Attachment 2 – Declared Area Maps – Rural Fire 2022-23**, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$7,920 (or \$20 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

RESOLUTION

Moved by: Cr M WRIGHT

Seconded by: Cr A GRUNDY

That Council resolve, in accordance with section 94 of the *Local Government Act 2009 (Qld)* and sections 94(3) and (4) of the *Local Government Regulation 2012 (Qld)* to adopt the following Overall Plans for Rural Fire Brigades in the Whitsunday Region set out in Attachment 1- Rural Fire Brigades Overall Plan 2022-23:

1. Cannon Valley Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in Attachment 2 – Declared Area Maps – Rural Fire 2022-23, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$10,800 (or \$25 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

2. Conway Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in Attachment 2 – Declared Area Maps – Rural Fire 2022-23, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$4,500 (or \$20 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

3. Gloucester Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in Attachment 2 – Declared Area Maps – Rural Fire 2022-23, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$9,270 (or \$15 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

4. Heronvale Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in Attachment 2 – Declared Area Maps – Rural Fire 2022-23, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$4,100 (or \$20 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

5. Delta Rural Fire Brigade Overall Plan

Description of Service, Facility, or Activity

The activity to which Council is to carry out is the contribution of funds to the rural fire brigade which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990 (Qld)*, located within the Whitsunday Regional Council (Council) area.

The Rateable Land to which the special charge applies

The rateable land to which the special charge applies is, as identified in Attachment 2 – Declared Area Maps – Rural Fire 2022-23, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Estimated Cost of carrying out the Overall Plan

The total estimated cost of carrying out the overall plan is \$7,920 (or \$20 per rateable assessment).

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is one (1) year, commencing on 1 July 2022.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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**PURPOSE**

To present the Special Charges to fund the Overall Plans related to the five Rural Fire Brigades to Council for adoption.

**RECOMMENDATION**

That Council, having adopted in accordance with section 94(3) of the *Local Government Regulation 2012* (Qld) an overall plan for each of the Rural Fire Brigades of Gloucester, Conway, Cannon Valley, Delta and Heronvale, resolve, in accordance with section 94 of the *Local Government Act 2009* (Qld) and section 94 of the *Local Government Regulation 2012* (Qld) to levy Special Charges as follows:

1. An amount of \$25 per assessment for the financial year 2022-23 on the rateable land in the Cannon Valley Rural Fire Brigade service area, as detailed in Appendix A – Cannon Valley Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners, or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Cannon Valley Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld);
2. An amount of \$20 per assessment for the financial year 2022-23 on the rateable land in the Conway Rural Fire Brigade service area, as detailed in Appendix B – Conway Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Conway Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld);
3. An amount of \$15 per assessment for the financial year 2022-23 on the rateable land in the Gloucester Rural Fire Brigade service area, as detailed in Appendix C – Gloucester Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as these three owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Gloucester Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld);
4. An amount of \$20 per assessment for the financial year 2022-23 on the rateable land in the Heronvale Rural Fire Brigade service area, as detailed in Appendix D – Heronvale Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Heronvale Rural Fire Brigade,

as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld); and

5. An amount of \$20 per assessment for the financial year 2022-23 on the rateable land in the Delta Rural Fire Brigade service area, as detailed in Appendix E – Delta Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Delta Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld).

### **RESOLUTION**

**Moved by: Cr M WRIGHT**

**Seconded by: Cr J CLIFFORD**

That Council, having adopted in accordance with section 94(3) of the *Local Government Regulation 2012* (Qld) an overall plan for each of the Rural Fire Brigades of Gloucester, Conway, Cannon Valley, Delta and Heronvale, resolve, in accordance with section 94 of the *Local Government Act 2009* (Qld) and section 94 of the *Local Government Regulation 2012* (Qld) to levy Special Charges as follows:

1. An amount of \$25 per assessment for the financial year 2022-23 on the rateable land in the Cannon Valley Rural Fire Brigade service area, as detailed in Appendix A – Cannon Valley Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners, or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Cannon Valley Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld);
2. An amount of \$20 per assessment for the financial year 2022-23 on the rateable land in the Conway Rural Fire Brigade service area, as detailed in Appendix B – Conway Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Conway Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld);
3. An amount of \$15 per assessment for the financial year 2022-23 on the rateable land in the Gloucester Rural Fire Brigade service area, as detailed in Appendix C – Gloucester Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as these three owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the

Gloucester Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld);

4. An amount of \$20 per assessment for the financial year 2022-23 on the rateable land in the Heronvale Rural Fire Brigade service area, as detailed in Appendix D – Heronvale Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Heronvale Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld); and
5. An amount of \$20 per assessment for the financial year 2022-23 on the rateable land in the Delta Rural Fire Brigade service area, as detailed in Appendix E – Delta Rural Fire Brigade Rateable Assessments 2022-23, to cover the operational and maintenance costs of the Rural Fire Brigade, as the owners or occupiers of the land will (as identified in the adopted overall plan) specially benefit from the activity of Council's contributing funds to the Delta Rural Fire Brigade, as each assessment is within the area for which the brigade provides firefighting and fire prevention services under the *Fire and Emergency Services Act 1990* (Qld).

**MEETING DETAILS:**

The motion was Carried 6/0

**CARRIED**

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PURPOSE

To establish the Waste utility charges to be levied on properties within the region, for the 2022/2023 financial year.

RECOMMENDATION

That Council resolve in accordance with section 94(2) of the *Local Government Act 2009* (Qld) and section 99 of the *Local Government Regulation 2012* (Qld) to make and levy the following utility charges for waste management utility services:

- 1) a Domestic Garbage Charge of \$320.00 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 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 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; and
 - (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 Waste Collection Areas 2022-2023”, which charge is intended to cover the full costs associated with the collecting and disposing of household waste, the operation, maintenance and upkeep of the waste management facilities, capital works for renewal, upgrade and expansion of waste management facilities, and the future restoration and remediation of waste management facilities;
- 2) additional domestic garbage services are extra services which by request, Council can provide to the property. All refuse collection services shall be charged per service;
- 3) a Domestic Recyclable Waste Charge of \$180.00 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; and
 - (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 2022-2023” to cover the full costs associated with the collection and recycling of recyclable household waste;
- 4) additional recyclable waste services are extra services which by request, Council can provide to the property. All refuse collection services shall be charged per service;
- 5) a Refuse Facility Charge of \$180.00 per rateable assessment for those assessments outside the declared serviced area map “Whitsunday Region Domestic Waste Collection Areas 2022-2023” which the charge is intended to cover the costs of the operation, maintenance, and upkeep of Council waste management facilities, capital

works for the renewal, upgrade and expansion of waste management facilities, and the future restoration and remediation of waste management facilities. On application, Council may waive the Refuse Facility Charge where it can be demonstrated that the ratepayer's waste is being collected by a registered waste provider; and

- 6) for properties that are vacant, a Vacant Land – Refuse Levy of \$90.00 per rateable assessment for those assessments within the declared serviced area map "Whitsunday Region Domestic Waste Collection Areas 2022-2023" which the charge is intended to cover the costs of the operation, maintenance, and upkeep of Council waste management facilities, capital works for the renewal, upgrade and expansion of waste management facilities, and the future restoration and remediation of waste management facilities.

RESOLUTION

Moved by: Cr J CLIFFORD

Seconded by: Cr G SIMPSON

That Council resolve in accordance with section 94(2) of the *Local Government Act 2009* (Qld) and section 99 of the *Local Government Regulation 2012* (Qld) to make and levy the following utility charges for waste management utility services:

- 1) a Domestic Garbage Charge of \$320.00 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 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 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; and
 - (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 Waste Collection Areas 2022-2023", which charge is intended to cover the full costs associated with the collecting and disposing of household waste, the operation, maintenance and upkeep of the waste management facilities, capital works for renewal, upgrade and expansion of waste management facilities, and the future restoration and remediation of waste management facilities;
- 2) additional domestic garbage services are extra services which by request, Council can provide to the property. All refuse collection services shall be charged per service;
- 3) a Domestic Recyclable Waste Charge of \$180.00 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; and

(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 2022-2023" to cover the full costs associated with the collection and recycling of recyclable household waste;

- 4) additional recyclable waste services are extra services which by request, Council can provide to the property. All refuse collection services shall be charged per service;
- 5) a Refuse Facility Charge of \$180.00 per rateable assessment for those assessments outside the declared serviced area map "Whitsunday Region Domestic Waste Collection Areas 2022-2023" which the charge is intended to cover the costs of the operation, maintenance, and upkeep of Council waste management facilities, capital works for the renewal, upgrade and expansion of waste management facilities, and the future restoration and remediation of waste management facilities. On application, Council may waive the Refuse Facility Charge where it can be demonstrated that the ratepayer's waste is being collected by a registered waste provider; and
- 6) for properties that are vacant, a Vacant Land – Refuse Levy of \$90.00 per rateable assessment for those assessments within the declared serviced area map "Whitsunday Region Domestic Waste Collection Areas 2022-2023" which the charge is intended to cover the costs of the operation, maintenance, and upkeep of Council waste management facilities, capital works for the renewal, upgrade and expansion of waste management facilities, and the future restoration and remediation of waste management facilities.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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### PURPOSE

To establish the water utility charges to be levied on properties with access to a water supply within the region, for the financial year 2022/23.

### RECOMMENDATION

That Council resolve, in accordance with section 94(2) of the *Local Government Act 2009* (Qld) and sections 99, 100 and 101 of the *Local Government Regulation 2012* (Qld), to make and levy Water Utility Charges:

- a) on all land within the Whitsunday Regional 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 identified in the declared service area map "Whitsunday Region Water Supply Areas 2022-23", as well as to land outside the "Whitsunday Region Water Supply Areas 2022-23" that is connected to and supplied by one or more of Council's Water Supply Schemes;
- b) with such charges used to recover the cost of:
  - (i) supplying water
  - (ii) constructing any and all components of the water supply system, including replacing all or parts of the existing water supply system;
  - (iii) repayment of loans associated with the construction of the water supply system; and
  - (iv) operating, maintaining, renewing and managing the water supply system, including paying interest on loans and allowing for depreciation; and
- c) in accordance with section 101(1)(b) of the *Local Government Regulation 2012* (Qld), charge the Water Utility Charge as a two-part tariff, unless a residential ratepayer notifies Council in writing of their election to have Water Utility Charges charged as an Allocation Tariff by a date to be determined communicated to such ratepayers by the Chief Executive Officer (CEO);

#### Two-Part Tariff

- d) in accordance with Section 101(1)(b) of the *Local Government Regulation 2012* (Qld), charge the two-part tariff, which is 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) as follows:
  - (i) Water Access Charge, in accordance with Section 99 of the *Local Government Regulation 2012* (Qld) to be as follows:

| 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, 5, 6, 7, 8, or 9, with more than one separately | Separately surveyed parcel of land with the metered connection | \$ 652.00                |

| Category No. | Definition                                                                                                                                                                                                                                      | Basis of Charge                                                                         | Applicable Annual Charge |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------|
|              | surveyed parcels of land with one parcel having a metered connection.                                                                                                                                                                           | per separately surveyed parcels of vacant land with no connection                       | \$ 348.00                |
| 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                                                  | \$ 652.00                |
| 3.           | <u>Residential</u> : Assessments with a Differential Rating Category of 1, 2, 3, 4, 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 | \$ 652.00                |
| 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)                                                        | \$ 652.00                |
|              |                                                                                                                                                                                                                                                 | per Unit (or flat or domicile) from the 2 <sup>nd</sup> Unit onwards                    | \$ 489.00                |
| 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                                                             | \$ 1,023.00              |
| 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                                              | \$ 652.00                |
| 7.           | <u>Commercial or Industrial 1</u> : Rate assessments with a Differential Rating Category of 17, 18, 19, 20, 21, 24, 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                                              | \$ 1,675.00              |
| 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                                              | \$ 2,619.00              |

| Category No. | Definition                                                                                                                                                                                          | Basis of Charge                            | Applicable Annual Charge |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------|
| 9.           | <u>Commercial or Industrial 3:</u> Rate assessments with a Differential Rating Category of 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 | \$ 4,113.00              |
| 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 | \$ 10,522.00             |
| 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 | \$ 16,035.00             |
| 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 | \$ 36,046.00             |

- (ii) the basis and amount for that part of a Water Utility Charge consisting of the Water Consumption Charge, in accordance with sections 99 and 100 of the *Local Government Regulation 2012* (Qld), 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   | \$1.16 |
| 2.   | In excess of Tier 1 quantity for a billing period                      | per kilolitre   | \$2.12 |

## Allocation Tariff

- e) residential (not commercial) ratepayers will have an option to elect by a written notice given to Council, by a date to be determined and communicated to such ratepayers by the Chief Executive Officer, to be charged the Allocation Tariff rather than the two-part tariff, in accordance with section 101(1)(a) of the *Local Government Regulation 2012* (Qld), 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) as follows:
- (i) Allocation Charge, in accordance with sections 99 and 101(2)(ii) of the *Local Government Regulation 2012* (Qld) to be as follows:

| Category No. | Definition                                                                                                                                                                                                                                                        | Basis of Charge                                                                                                                                                 | Applicable Annual Charge |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1.           | <u>Residential:</u> Assessments with a Differential Rating Category of 1, 2, 3, 4, 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.         | \$ 1,113.00              |
| 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.                                                                | \$ 1,113.00              |
|              |                                                                                                                                                                                                                                                                   | per Unit (or flat or domicile) from the 2 <sup>nd</sup> Unit onwards for an Allocated Quantity of 488 kilolitres of water per annum per unit, flat or domicile. | \$ 835.00                |

- (ii) the Excess Water Consumption Charge, in accordance with sections 99 and 101(2)(ii) of the *Local Government Regulation 2012* (Qld) for water used over the Allocated Quantity of water per annum (either 650 kilolitres or 448 kilolitres, depending on the 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   | \$5.94 |

- f) 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 Utility Charges will be apportioned in accordance with the registered schedule of entitlement;
- g) use of water, whether charged by two-part Tariff or Allocation Tariff, is subject to any water conservation measures (water restrictions) that are in place at the date of this resolution, 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; and
- h) Council will apply section 102 of the *Local Government Regulation 2012* (Qld) to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be

levied, the meter will be deemed read on that particular day, if it is read within two weeks before the day or two weeks after the day.

## **RESOLUTION**

Moved by: **Cr A GRUNDY**

Seconded by: **Cr G SIMPSON**

That Council resolve, in accordance with section 94(2) of the *Local Government Act 2009* (Qld) and sections 99, 100 and 101 of the *Local Government Regulation 2012* (Qld), to make and levy Water Utility Charges:

- a) on all land within the Whitsunday Regional 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 identified in the declared service area map "Whitsunday Region Water Supply Areas 2022-23", as well as to land outside the "Whitsunday Region Water Supply Areas 2022-23" that is connected to and supplied by one or more of Council's Water Supply Schemes;
- b) with such charges used to recover the cost of:
  - (i) supplying water
  - (ii) constructing any and all components of the water supply system, including replacing all or parts of the existing water supply system;
  - (iii) repayment of loans associated with the construction of the water supply system; and
  - (iv) operating, maintaining, renewing and managing the water supply system, including paying interest on loans and allowing for depreciation; and
- c) in accordance with section 101(1)(b) of the *Local Government Regulation 2012* (Qld), charge the Water Utility Charge as a two-part tariff, unless a residential ratepayer notifies Council in writing of their election to have Water Utility Charges charged as an Allocation Tariff by a date to be determined communicated to such ratepayers by the Chief Executive Officer (CEO);

### **Two-Part Tariff**

- d) in accordance with Section 101(1)(b) of the *Local Government Regulation 2012* (Qld), charge the two-part tariff, which is 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) as follows:
  - (i) **Water Access Charge**, in accordance with Section 99 of the *Local Government Regulation 2012* (Qld) to be as follows:

| 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, 5, 6, 7, 8, or 9, with more than one separately | Separately surveyed parcel of land with the metered connection | \$ 652.00                |

| Category No. | Definition                                                                                                                                                                                                                                      | Basis of Charge                                                                         | Applicable Annual Charge |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------|
|              | surveyed parcels of land with one parcel having a metered connection.                                                                                                                                                                           | per separately surveyed parcels of vacant land with no connection                       | \$ 348.00                |
| 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                                                  | \$ 652.00                |
| 3.           | <u>Residential</u> : Assessments with a Differential Rating Category of 1, 2, 3, 4, 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 | \$ 652.00                |
| 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)                                                        | \$ 652.00                |
|              |                                                                                                                                                                                                                                                 | per Unit (or flat or domicile) from the 2 <sup>nd</sup> Unit onwards                    | \$ 489.00                |
| 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                                                             | \$ 1,023.00              |
| 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                                              | \$ 652.00                |
| 7.           | <u>Commercial or Industrial 1</u> : Rate assessments with a Differential Rating Category of 17, 18, 19, 20, 21, 24, 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                                              | \$ 1,675.00              |
| 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                                              | \$ 2,619.00              |

| Category No. | Definition                                                                                                                                                                                          | Basis of Charge                            | Applicable Annual Charge |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------|
| 9.           | <u>Commercial or Industrial 3:</u> Rate assessments with a Differential Rating Category of 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 | \$ 4,113.00              |
| 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 | \$ 10,522.00             |
| 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 | \$ 16,035.00             |
| 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 | \$ 36,046.00             |

- (ii) the basis and amount for that part of a Water Utility Charge consisting of the Water Consumption Charge, in accordance with sections 99 and 100 of the *Local Government Regulation 2012* (Qld), 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   | \$1.16 |
| 2.   | In excess of Tier 1 quantity for a billing period                      | per kilolitre   | \$2.12 |

### Allocation Tariff

- e) **residential (not commercial) ratepayers will have an option to elect by a written notice given to Council, by a date to be determined and communicated to such ratepayers by the Chief Executive Officer, to be charged the Allocation Tariff rather than the two-part tariff, in accordance with section 101(1)(a) of the *Local Government Regulation 2012* (Qld), 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) as follows:**

- (i) **Allocation Charge, in accordance with sections 99 and 101(2)(ii) of the *Local Government Regulation 2012* (Qld) to be as follows:**

| Category No. | Definition                                                                                                                                                                                                                                                        | Basis of Charge                                                                                                                                                 | Applicable Annual Charge |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1.           | <u>Residential:</u> Assessments with a Differential Rating Category of 1, 2, 3, 4, 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.         | \$ 1,113.00              |
| 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.                                                                | \$ 1,113.00              |
|              |                                                                                                                                                                                                                                                                   | per Unit (or flat or domicile) from the 2 <sup>nd</sup> Unit onwards for an Allocated Quantity of 488 kilolitres of water per annum per unit, flat or domicile. | \$ 835.00                |

- (ii) the Excess Water Consumption Charge, in accordance with sections 99 and 101(2)(ii) of the *Local Government Regulation 2012* (Qld) for water used over the Allocated Quantity of water per annum (either 650 kilolitres or 448 kilolitres, depending on the 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   | \$5.94 |

- f) 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 Utility Charges will be apportioned in accordance with the registered schedule of entitlement;
- g) use of water, whether charged by two-part Tariff or Allocation Tariff, is subject to any water conservation measures (water restrictions) that are in place at the date of this resolution, 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; and
- h) Council will apply section 102 of the *Local Government Regulation 2012* (Qld) to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption

charge to be levied, the meter will be deemed read on that particular day, if it is read within two weeks before the day or two weeks after the day.

#### MEETING DETAILS:

The motion was Carried 6/0

CARRIED

#### 4.1.14 2022/06/24.16 UTILITY CHARGES - SEWERAGE REPORT

##### PURPOSE

To establish the sewerage utility charges to be levied on properties with access to a sewerage connection within the region for the financial year 2022/23.

##### RECOMMENDATION

That Council resolve, in accordance with section 94(2) of the *Local Government Act 2009* (Qld) and sections 99 and 100 of the *Local Government Regulation 2012* (Qld) to make and levy Sewerage Utility Charges:

- a) on all land within the Whitsunday Regional 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 sewage, as defined in the "Whitsunday Region Sewer Areas 2022-23" map, as follows;
  - (i) Whitsunday Sewerage Scheme, being the area delineated on the page titled "Whitsunday Sewerage Scheme 2022-23" (which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs but excludes Shute Harbour and environs);
  - (ii) Proserpine Sewerage Scheme, being the area delineated on the page titled "Proserpine Sewerage Scheme 2022-23";
  - (iii) Bowen Sewerage Scheme, being the area delineated on the map titled "Bowen Sewerage Scheme 2022-23";
  - (iv) Collinsville-Scottsville Sewerage Scheme, being the area delineated on the page titled "Collinsville-Scottsville Sewerage Scheme 2022-23"; and
  - (v) Shute Harbour Sewerage Scheme, being the area delineated on the map titled "Shute Harbour Sewerage Scheme 2022-23";
- b) with such charges used to recover the cost of:
  - (i) collecting, treating and disposing of sewage;
  - (ii) constructing any and all components of the sewerage system, including replacing all or parts of the existing sewerage system;
  - (iii) repayment of loans associated with the construction of the sewerage system; and
  - (iv) operating, maintaining, renewing and managing the sewerage system, including interest and depreciation;
- c) levy the Sewerage Utility Charge for the schemes specified in paragraphs (a)(i)-(iv) above 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                                                                         | \$ 676.00                |
| 2.           | <u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 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                        | \$ 900.00                |
| 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 | \$ 900.00                |
| 4.           | <u>Hotels, Hostels and Boarding Houses</u> :                                                                                                                                                                                       | Per set of five beds or part thereof or per pedestal, whichever number is higher                    | \$ 1,800.00              |
| 5.           | <u>Non-Residential</u> : All rate assessments not included in Items 1, 2, 3, or 4.                                                                                                                                                 | per pedestal                                                                                        | \$ 900.00                |
|              |                                                                                                                                                                                                                                    | 1.<br>per 600mm or part thereof of each separate Urinal                                             | \$ 900.00                |

- d) levy the Sewerage Utility Charge for the scheme specified in paragraph (a)(v) above (being the Shute Harbor Sewerage Scheme) 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 | \$ 747.00                |

| Category No. | Definition                                                                                                                                                                                                                         | Basis of Charge                                                                                     | Applicable Annual Charge |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------|
| 7.           | <u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 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                        | \$ 958.00                |
| 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 | \$ 958.00                |
| 9.           | <u>Hotels, Hostels and Boarding Houses</u> :                                                                                                                                                                                       | Per set of five beds or part thereof or per pedestal, whichever number is higher                    | \$ 1,916.00              |
| 10.          | <u>Non-Residential</u> : All rate assessments not included in Items 6, 7, 8, or 9.                                                                                                                                                 | per pedestal                                                                                        | \$ 958.00                |
|              |                                                                                                                                                                                                                                    | 1.<br>per 600mm or part thereof of each separate Urinal                                             | \$ 958.00                |

- e) where an assessment is part of a community titles scheme (including a building units or group titles plan), the applicable Sewerage Utility Charges for the common property (where applicable) will be apportioned among the assessments within the scheme in accordance with the interest schedule lot entitlements for that scheme; and
- f) where the minimum requirement for sanitary facilities in any scheme area fall below the specifications of Section F "Health and Amenity" Table F2.3 "Facilities in Class 3 to 9 buildings" of the Building Code of Australia 2019, the Sewerage Utility Charges will be levied based on the minimum requirements specified in the said Building Code of Australia 2019.

## **RESOLUTION**

**Moved by:** Cr J CLIFFORD

**Seconded by:** Cr J COLLINS

That Council resolve, in accordance with section 94(2) of the *Local Government Act 2009* (Qld) and sections 99 and 100 of the *Local Government Regulation 2012* (Qld) to make and levy Sewerage Utility Charges:

- a) on all land within the Whitsunday Regional 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 sewage, as defined in the “Whitsunday Region Sewer Areas 2022-23” map, as follows;
  - (i) Whitsunday Sewerage Scheme, being the area delineated on the page titled “Whitsunday Sewerage Scheme 2022-23” (which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs but excludes Shute Harbour and environs);
  - (ii) Proserpine Sewerage Scheme, being the area delineated on the page titled “Proserpine Sewerage Scheme 2022-23”;
  - (iii) Bowen Sewerage Scheme, being the area delineated on the map titled “Bowen Sewerage Scheme 2022-23”;
  - (iv) Collinsville-Scottsville Sewerage Scheme, being the area delineated on the page titled “Collinsville-Scottsville Sewerage Scheme 2022-23”; and
  - (v) Shute Harbour Sewerage Scheme, being the area delineated on the map titled “Shute Harbour Sewerage Scheme 2022-23”;
- b) with such charges used to recover the cost of:
  - (i) collecting, treating and disposing of sewage;
  - (ii) constructing any and all components of the sewerage system, including replacing all or parts of the existing sewerage system;
  - (iii) repayment of loans associated with the construction of the sewerage system; and
  - (iv) operating, maintaining, renewing and managing the sewerage system, including interest and depreciation;
- c) levy the Sewerage Utility Charge for the schemes specified in paragraphs (a)(i)-(iv) above 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                                                  | \$ 676.00                |
| 2.           | <u>Residential</u> : Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 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 | \$ 900.00                |

| Category No. | Definition                                                                                                                                                             | Basis of Charge                                                                                     | Applicable Annual Charge |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------|
| 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 | \$ 900.00                |
| 4.           | <u>Hotels, Hostels and Boarding Houses:</u>                                                                                                                            | Per set of five beds or part thereof or per pedestal, whichever number is higher                    | \$ 1,800.00              |
| 5.           | <u>Non-Residential:</u> All rate assessments not included in Items 1, 2, 3, or 4.                                                                                      | per pedestal                                                                                        | \$ 900.00                |
|              |                                                                                                                                                                        | 1.<br>per 600mm or part thereof of each separate Urinal                                             | \$ 900.00                |

- d) **levy the Sewerage Utility Charge for the scheme specified in paragraph (a)(v) above (being the Shute Harbor Sewerage Scheme) 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                                                                         | \$ 747.00                |
| 7.           | <u>Residential:</u> Rate assessments with a Differential Rating Category of 1, 2, 3, 4, 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                        | \$ 958.00                |
| 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                                                                                              | per Unit (or flat or domicile), whether there is a pedestal or urinal installed in each Unit or not | \$ 958.00                |

| Category No. | Definition                                                                        | Basis of Charge                                                                  | Applicable Annual Charge |
|--------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------|
|              | connected to the Sewerage Scheme.                                                 |                                                                                  |                          |
| 9.           | <u>Hotels, Hostels and Boarding Houses:</u>                                       | Per set of five beds or part thereof or per pedestal, whichever number is higher | \$ 1,916.00              |
| 10.          | <u>Non-Residential:</u> All rate assessments not included in Items 6, 7, 8, or 9. | per pedestal                                                                     | \$ 958.00                |
|              |                                                                                   | 1.<br>per 600mm or part thereof of each separate Urinal                          | \$ 958.00                |

- e) where an assessment is part of a community titles scheme (including a building units or group titles plan), the applicable Sewerage Utility Charges for the common property (where applicable) will be apportioned among the assessments within the scheme in accordance with the interest schedule lot entitlements for that scheme; and
- f) where the minimum requirement for sanitary facilities in any scheme area fall below the specifications of Section F “Health and Amenity” Table F2.3 “Facilities in Class 3 to 9 buildings” of the Building Code of Australia 2019, the Sewerage Utility Charges will be levied based on the minimum requirements specified in the said Building Code of Australia 2019.

#### MEETING DETAILS:

The motion was Carried 6/0

**CARRIED**

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PURPOSE

To establish the processes and policies for administering Council's system of rates and charges.

RECOMMENDATION

That Council resolve to administer its system of rates and charges in the Whitsunday local government area, as follows:

- a) in accordance with section 107 of the *Local Government Regulation 2012* (Qld), to levy:
 - i. Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy (in accordance with Section 114 of the *Fire and Emergency Services Act 1990* (Qld)), for the half year 1 July 2022 to 31 December 2022 in July / August 2022, and for the half year 1 January 2023 to 30 June 2023 in February / March 2023; and
 - ii. Water Consumption Charges for the half year 1 July 2022 to 31 December 2022 in August / September 2022 and for the half year 1 January 2023 to 30 June 2023 in February / March 2023;
- b) in accordance with section 118 of the *Local Government Regulation 2012* (Qld), to require rates and charges to be paid within thirty-five (35) days after the Issue Date as specified in the Rate Notice (Due Date for Payment);
- c) in accordance with section 133 of the *Local Government Regulation 2012* (Qld) to levy interest on rates and charges that are not paid by the Due Date for Payment stated in a Rate Notice, at the rate of 8.17% per annum calculated on daily rests and as compounding interest;
- d) in accordance with section 130 of the *Local Government Regulation 2012* (Qld), in respect of each of the following rates and charges, to allow a discount, for the prompt payment of such rates and charges on or before thirty-five (35) days after the Issue Date as specified in the Rate Notice, of five percent (5%) of the rates or charges otherwise payable, subject to and in keeping with sections 130(5)(d) and 130(11) of the *Local Government Regulation 2012* (Qld), all other rates and charges and other amounts levied on the property, including any interest charged thereon, being paid in full:
 - General Rates and Charges;
 - Water Access Charge or Water Allocation Charge;
 - Sewerage Utility Charge;
 - Domestic Garbage Charge;
 - Domestic Recyclable Waste Charge; and
 - Refuse Facility Charge; and
- e) to adopt the following Policies:
 - Limiting Increases to General Rates Policy;
 - Identification of Owner-Occupied Status Policy;
 - Water Charges to Properties with a Community Title Scheme Policy;
 - Supplementary Utility Charges Policy;
 - Interest on Overdue Rates Policy;

- Rates & Charges Recovery Policy;
- General Debtors Policy; and
- Prompt Payment Discount - Special Circumstances Policy.

By way of clarity and to avoid doubt, the above policies supersede and replace as and from 1 July 2022, similar policies currently in force.

RESOLUTION

Moved by: **Cr J COLLINS**

Seconded by: **Cr M WRIGHT**

That Council resolve to administer its system of rates and charges in the Whitsunday local government area, as follows:

- a) in accordance with section 107 of the *Local Government Regulation 2012 (Qld)*, to levy:
 - i. Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy (in accordance with Section 114 of the *Fire and Emergency Services Act 1990 (Qld)*), for the half year 1 July 2022 to 31 December 2022 in July / August 2022, and for the half year 1 January 2023 to 30 June 2023 in February / March 2023; and
 - ii. Water Consumption Charges for the half year 1 July 2022 to 31 December 2022 in August / September 2022 and for the half year 1 January 2023 to 30 June 2023 in February / March 2023;
- b) in accordance with section 118 of the *Local Government Regulation 2012 (Qld)*, to require rates and charges to be paid within thirty-five (35) days after the Issue Date as specified in the Rate Notice (Due Date for Payment);
- c) in accordance with section 133 of the *Local Government Regulation 2012 (Qld)* to levy interest on rates and charges that are not paid by the Due Date for Payment stated in a Rate Notice, at the rate of 8.17% per annum calculated on daily rests and as compounding interest;
- d) in accordance with section 130 of the *Local Government Regulation 2012 (Qld)*, in respect of each of the following rates and charges, to allow a discount, for the prompt payment of such rates and charges on or before thirty-five (35) days after the Issue Date as specified in the Rate Notice, of five percent (5%) of the rates or charges otherwise payable, subject to and in keeping with sections 130(5)(d) and 130(11) of the *Local Government Regulation 2012 (Qld)*, all other rates and charges and other amounts levied on the property, including any interest charged thereon, being paid in full:
 - General Rates and Charges;
 - Water Access Charge or Water Allocation Charge;
 - Sewerage Utility Charge;
 - Domestic Garbage Charge;
 - Domestic Recyclable Waste Charge; and
 - Refuse Facility Charge; and
- e) to adopt the following Policies:
 - Limiting Increases to General Rates Policy;

- Identification of Owner-Occupied Status Policy;
- Water Charges to Properties with a Community Title Scheme Policy;
- Supplementary Utility Charges Policy;
- Interest on Overdue Rates Policy;
- Rates & Charges Recovery Policy;
- General Debtors Policy; and
- Prompt Payment Discount - Special Circumstances Policy.

By way of clarity and to avoid doubt, the above policies supersede and replace as and from 1 July 2022, similar policies currently in force.

MEETING DETAILS:

The motion was Carried 6/0

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**CARRIED**

### **PURPOSE**

To establish the categories of ratepayers and the circumstances under which concessions on Rates and Charges are to be granted and to adopt the policies related to granting of such concessions.

### **RECOMMENDATION**

That Council resolve to:

- a) in accordance with sections 120(1)(a), 121(a) and 122 of the *Local Government Regulation 2012* (Qld) to grant a pensioner concession in the form of a rebate of an amount of 30% of the following Rates & Charges:
  - (i) Differential General Rates;
  - (ii) Water Access Charge or the Water Allocation Charge;
  - (iii) Sewerage Access Charge;
  - (iv) Domestic Garbage Charge; and
  - (v) Refuse Facility Charge,

up to a maximum collective total of \$350, to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy (Attachment 1, and adopted);
- b) in accordance with sections 120(1)(a), 121(a) and 122 of the *Local Government Regulation 2012* (Qld) to grant an additional pensioner concession in the form of a rebate of an amount of 30% of the Domestic Waste Recycling Charge to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy who are levied a Domestic Waste Recycling Charge;
- c) in accordance with Sections 120(1)(a), 120(1)(c), 121(b) and 122 of the *Local Government Regulation 2012* (Qld) to grant a concession:
  - (i) to all ratepayers that meet the criteria of a “Pensioner” who is suffering “hardship”, and meets the other eligibility requirements set out in Council’s Rates Concession for Pensioners – Deferral Arrangements (Attachment 2, and adopted);
  - (ii) 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 until some other agreed date;
- d) in accordance with sections 120(1)(c), 121(a)(b) and (c) and 122 of the *Local Government Regulation 2012* (Qld), to grant a concession:
  - (i) to those ratepayers who meet the criteria for suffering “Hardship”, and meet the other eligibility requirements set out in Council’s Rate Relief Policy (Attachment 3, and adopted);
  - (ii) in the form of one or more of a rebate of all or part of the Rates and Charges; deferral payment of the Rates and Charges and/or an agreement to accept a transfer of unencumbered land in full or part payment of the Rates and Charges - with the determination on the concession/s to be applied to the particular ratepayer to be as per the principles and guidelines set out in Council’s Rate Relief Policy (Attachment 3, and adopted);

- e) in accordance with section 120(1)(c), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), to grant a concession in the form of a rebate to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual Water Consumption Charge, which results in financial hardship in accordance with Council's Concession for Concealed Water Leaks Policy (Attachment 4, and adopted);
- f) in accordance with sections 120(b)(i), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), afford donations, in the form of a rebate of certain rates & charges, to landowners where the owner is an entity whose objects do not include making a profit for distribution among its members, to be applied to qualified members in keeping with the Donations on Rates and Charges - Not-for-Profit Organisations Policy (Attachment 5 and adopted);
- g) to adopt the following policies relating to granting of concessions on Rates and Charges:
  - (i) Pensioner Rates Rebate Policy;
  - (ii) Rates Concession for Pensioners - Deferral Arrangements Policy;
  - (iii) Rate Relief Policy;
  - (iv) Concession for Concealed Water Leaks Policy; and
  - (v) Donations on Rates and Charges for Not-for-Profit Organisations Policy,

including for the purposes of, where certain Resolutions above reference content contained in a Council Policy (such as definitions of classes of members to whom the Concessions relate; eligibility criteria and terms and conditions of the Concessions), then that content is incorporated by reference into these Resolutions, and for further detail and guidance on how appropriately authorised Council officers are to administratively apply the Concessions hereby granted.

By way of clarity and to avoid doubt, the above policies are to supersede and replace as and from 1 July 2022, similar policies currently in force;
- h) Pursuant to section 257 of the *Local Government Act 2009* (Qld), delegate to the Chief Executive Officer, with no restriction upon the Chief Executive Officer's power to sub-delegate under section 259 of the *Local Government Act 2009* (Qld), the power to apply and administer the aforementioned Concessions;
- i) Council also acknowledges that, whilst not strictly a concession, for the purposes of making and levying rates on a "relevant parcel", Council must discount the value of the land in accordance with Sections 49 - 51 of the *Land Valuation Act 2010* (Qld).

## **RESOLUTION**

**Moved by:** Cr J CLIFFORD

**Seconded by:** Cr A GRUNDY

**That Council resolve to:**

- a) in accordance with sections 120(1)(a), 121(a) and 122 of the *Local Government Regulation 2012* (Qld) to grant a pensioner concession in the form of a rebate of an amount of 30% of the following Rates & Charges:
  - (i) Differential General Rates;
  - (ii) Water Access Charge or the Water Allocation Charge;
  - (iii) Sewerage Access Charge;

- (iv) Domestic Garbage Charge; and
- (v) Refuse Facility Charge,

up to a maximum collective total of \$350, to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy (Attachment 1, and adopted);

- b) in accordance with sections 120(1)(a), 121(a) and 122 of the *Local Government Regulation 2012* (Qld) to grant an additional pensioner concession in the form of a rebate of an amount of 30% of the Domestic Waste Recycling Charge to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy who are levied a Domestic Waste Recycling Charge;
- c) in accordance with Sections 120(1)(a), 120(1)(c), 121(b) and 122 of the Local Government Regulation 2012 (Qld) to grant a concession:
  - (i) to all ratepayers that meet the criteria of a “Pensioner” who is suffering “hardship”, and meets the other eligibility requirements set out in Council’s Rates Concession for Pensioners – Deferral Arrangements (Attachment 2, and adopted);
  - (ii) 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 until some other agreed date;
- d) in accordance with sections 120(1)(c), 121(a)(b) and (c) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession:
  - (i) to those ratepayers who meet the criteria for suffering “Hardship”, and meet the other eligibility requirements set out in Council’s Rate Relief Policy (Attachment 3, and adopted);
  - (ii) in the form of one or more of a rebate of all or part of the Rates and Charges; deferral payment of the Rates and Charges and/or an agreement to accept a transfer of unencumbered land in full or part payment of the Rates and Charges - with the determination on the concession/s to be applied to the particular ratepayer to be as per the principles and guidelines set out in Council’s Rate Relief Policy (Attachment 3, and adopted);
- e) in accordance with section 120(1)(c), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), to grant a concession in the form of a rebate to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual Water Consumption Charge, which results in financial hardship in accordance with Council’s Concession for Concealed Water Leaks Policy (Attachment 4, and adopted);
- f) in accordance with sections 120(b)(i), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), afford donations, in the form of a rebate of certain rates & charges, to landowners where the owner is an entity whose objects do not include making a profit for distribution among its members, to be applied to qualified members in keeping with the Donations on Rates and Charges - Not-for-Profit Organisations Policy (Attachment 5 and adopted);
- g) to adopt the following policies relating to granting of concessions on Rates and Charges:
  - (i) Pensioner Rates Rebate Policy;

- (ii) Rates Concession for Pensioners - Deferral Arrangements Policy;
- (iii) Rate Relief Policy;
- (iv) Concession for Concealed Water Leaks Policy; and
- (v) Donations on Rates and Charges for Not-for-Profit Organisations Policy,

including for the purposes of, where certain Resolutions above reference content contained in a Council Policy (such as definitions of classes of members to whom the Concessions relate; eligibility criteria and terms and conditions of the Concessions), then that content is incorporated by reference into these Resolutions, and for further detail and guidance on how appropriately authorised Council officers are to administratively apply the Concessions hereby granted.

By way of clarity and to avoid doubt, the above policies are to supersede and replace as and from 1 July 2022, similar policies currently in force;

- h) Pursuant to section 257 of the *Local Government Act 2009* (Qld), delegate to the Chief Executive Officer, with no restriction upon the Chief Executive Officer's power to sub-delegate under section 259 of the *Local Government Act 2009* (Qld), the power to apply and administer the aforementioned Concessions;
- i) Council also acknowledges that, whilst not strictly a concession, for the purposes of making and levying rates on a "relevant parcel", Council must discount the value of the land in accordance with Sections 49 - 51 of the *Land Valuation Act 2010* (Qld).

#### MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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PURPOSE

To present for adoption the Investment Policy for the 2022/23 financial year.

RECOMMENDATION

That Council resolve in accordance with Section 191 of the *Local Government Regulation 2012* (Qld) to adopt the Investment Policy for the 2022/23 financial year.

RESOLUTION

Moved by: Cr J COLLINS

Seconded by: Cr M WRIGHT

That Council resolve in accordance with Section 191 of the *Local Government Regulation 2012* (Qld) to adopt the Investment Policy for the 2022/23 financial year.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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| COUNCIL POLICY          |                            |                    |               |
|-------------------------|----------------------------|--------------------|---------------|
| Date Adopted by Council | 24 June 2022               | Council Resolution | 2022/06/24.19 |
| Effective Date          | 01 July 2022               | Next Review Date   | 30 June 2023  |
| Responsible Officer(s)  | Manager Financial Services | Revokes            | LSP_CORP_45   |

## Purpose

Section 191 of the Local Government Regulation 2012 (The Regulation) states that a local government must prepare and adopt an Investment Policy which outlines:

- (a) the local government's investment objectives and overall risk philosophy; and
- (b) procedures for achieving the goals related to investment stated in the policy.

The purpose of this Policy is to comply with section 191 of the Regulation and to set guidelines for investment of Whitsunday Regional Councils surplus cash balances which meet the requirements of the Statutory Bodies Financial Arrangements (SBFA) Act 1982 and its Regulation.

The Policy supports Council's investment and risk philosophy and provides a process to be followed in undertaking investment activities.

To outline the investment strategy and guidelines for the prudent investment of surplus funds with the aim of maximising return on investment after assessing market and liquidity risks.

## Scope

This Policy applies to the investment of all surplus funds held by Council.

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the Local Government Act 2009, Section 257 (1)(b) - Delegation of Local Government powers.

Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Manager Financial Services and subject to regular reviews with the Director Corporate Services and the Chief Executive Officer.

## Applicable Legislation

*Local Government Act 2009 (Qld) (Act)*

*Local Government Regulation 2012 (Qld) (Regulation)*

*Statutory Bodies Financial Arrangements Act 1982 (Qld) (SBFA)*

*Statutory Bodies Financial Arrangements Regulation 2019 (Qld) (SBFA Regs)*

*Banking Act 1959 (Cth) (Banking Act)*

## Policy Statement

### 1. Legislative Framework

- 1.1. Pursuant to section 101 of the Act and section 5(1)(e) of the SFBAA, all local governments are a “statutory body” for the purposes of the SBFA and all their Investments must be managed in accordance with the investment powers under Part 6 of the SBFA.
- 1.2. Pursuant to section 42 of the SBFA, a statutory body may invest depending on whether a category 1, 2 or 3 investment power is allocated to the body as outlined in Schedules 3, 4 and 5 of the SBFA Regs.
- 1.3. Schedule 3 of the SBFA Regs allocates a category 1 investment power to Council.
- 1.4. Section 44 of the SBFA outlines the category 1 investment powers and therefore dictates the types of Investments that Council may engage in without further approval from the Treasurer.
- 1.5. Section 8 of the SBFA Regs prescribes the rating of the investment arrangements as per section 44(1)(e) of the SBFA.

### 2. Policy Objectives

- 2.1. To establish a framework for:
  - (a) ensuring that adequate procedures are in place to safeguard public monies
  - (b) optimising potential returns, while maintaining levels of risk within acceptable parameters and in keeping with Council’s Risk Management Policy and Framework
  - (c) maintaining liquidity for day-to-day operations in accordance with the legislative requirements.

### 3. Investment Objectives and Overall Risk Philosophy

- 3.1. Council’s overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that Investment type, and in a way that it considers most appropriate given the circumstances.
- 3.2. Council will manage its Investments with a view to optimising the returns while maintaining risks at levels as identified in its Risk Management Framework. Council will avoid speculative high-risk Investments that could compromise the financial sustainability of the Council, harm its reputation, or damage the ratepayers’ confidence in Council.
- 3.3. In priority, the order of Investment activities shall be preservation of capital, liquidity and return.

#### Preservation of Capital

- 3.4. Preservation of capital shall be the principal objective of the Investment Portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit risk, interest rate risk and transactional risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.
  - (a) *Credit Risk*

Council will evaluate and assess Credit Risk prior to Investment. Council will minimise Credit Risk in the Investment Portfolio by undertaking appropriate due diligence and pre-qualifying all transactions (including the brokers/securities dealers with whom they do business), diversifying the portfolio and ensuring investment arrangements are rated in accordance with section 44(1)(e) of the SBFA and section 8 of the SBFA Regs.

(b) *Interest Rate Risk*

Council shall seek to minimise the risk of a change in the market value of the Investment Portfolio because of a change in interest rates, by structuring the Investment arrangements having regard to factors such as cash flow requirements and the term of the Investment.

(c) *Transactional Risk*

Council shall seek to minimise the risk of loss resulting from an internal deficiency or failure, by endeavouring to ensure appropriate governance, systems and processes are in place and by providing appropriate training and supervision to Investment Officers.

Council will manage the Investment Portfolio not for speculation, but for generating an acceptable return on investment and in accordance with this Policy.

### Maintenance of Liquidity

- 3.5. Council will seek to ensure that the Investment Portfolio is structured to maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs or penalties due to withdrawing (cancelling or terminating early) an Investment before its maturity/term and/or sell an Investment.
- 3.6. Council should generally avoid illiquid Investments, being Investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without the market price being detrimentally impacted. Examples include (without limitation):
- (a) Investment in private placements; and
  - (b) A security that is not supported or priced by at least two approved brokers/securities dealers.

### Return on Investments

- 3.7. Council will strive to achieve a market average rate of return, taking into account Council's risk appetite, the current market interest rates, budget considerations, current and future cash flow requirements and the economic cycle.

## 4. Procedures

### Ethics & Conflicts of Interest

- 4.1. Investment Officers are to manage the Investment Portfolio not for speculation, but for Investment and in accordance with the spirit of this Policy.
- 4.2. Investment Officers must exercise a high level of care, diligence, ethical behaviour, skill and accountability that a prudent person would (or could reasonably be expected to) exercise in managing public monies. In doing so, Investment Officers should have regard

to any best practice or other guidance provided by the Queensland Treasury Corporation and/or the Department of Local Government.

- 4.3. Council Officers are to avoid any transaction that might harm Council's reputation or reduce public confidence in Council.
- 4.4. Council Officers engaged in making Investment decisions shall refrain from personal activities that would conflict with the proper execution and management of Council's Investment Portfolio. This includes activities that would impair the Council Officers' ability to make impartial decisions.
- 4.5. Council Officers engaged in making Investment decisions must immediately upon becoming aware, disclose to the CEO any (perceived or real) conflicts of interest or any investment positions that could be related to Council's Investment Portfolio in accordance with Council's Employee Code of Conduct.

### Supporting Financial Services in the Region

- 4.6. Council may, at its sole discretion invest with banks, credit unions, and building societies that offer commercial banking services through a physical presence in at least one town within the region, as a means of supporting those organisations that provide an essential service to the citizens of the region.
- 4.7. The Investment Institutions for such investments shall be identified in the Investment Institution Guideline, as required in clause 4.12, and be approved by the CEO. The investment Institution Guideline shall also identify the value and term limits for such Investments.

### Authorised Investments

- 4.8. Whitsunday Regional Council has Category 1 Investment Power under the SBFA Act 1982. Section 44(1) of the SBFA Act 1982 provides Council with the power to invest in the following authorised investments:
  - (a) Deposits with a financial institution;
  - (b) Investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
  - (c) Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
  - (d) Investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph;
  - (e) An investment arrangement with a rating prescribed under a regulation for this paragraph; and
  - (f) Other investment arrangements prescribed under a regulation for this paragraph.

However, the Investment/s must be at call or for a fixed time of not more than 1 year in accordance with section 44(2) of the SBFAA.

- 4.9. Investments outside the scope of these powers require the Treasurer's specific approval under Part 7A (type 2 financial arrangements) of the SBFAA.

### Prohibited Investments

4.10. This Policy prohibits any Investment carried out for speculative purposes.

4.11. This Policy prohibits the following Investments:

- (a) Derivative based instruments (excluding floating rate notes)
- (b) Principal only investments or securities that provide potentially nil or negative cash flow
- (c) Stand-alone securities that have underlying futures, options, forward contracts and swaps of any kind
- (d) Securities issued in a currency other than Australian dollars.

### Investment Parameters

4.12. The Manager Financial Services shall prepare and maintain the Investment Guideline (containing a list of approved Investment Institutions incorporating the following) for the investment of funds:

- (a) Approved banks;
- (b) Approved commercial paper and medium term note issuers;
- (c) Approved credit unions/building societies; and
- (d) Approved brokers/dealers and direct issuers for purchase or sale of security with a minimum credit rating of A+.

The Investment Guideline must be approved by the CEO.

4.13. Subject to 4.11, Investment Guideline shall identify the approved Investment Institutions (as appointed under section 59 of the SBFAA) and the maximum amounts and terms for Investments with such Investment Institutions. When placing Investments, consideration should be given to the relationship between credit rating and interest rate.

4.14. The maturity structure of the portfolio will reflect the forecast cash flow requirements of Council and will be limited to a maximum term to maturity of one (1) year. At least 10% of the Investment Portfolio must be capable of being liquidated at no cost within seven (7) days.

### Internal Controls

4.15. The DCS shall establish internal controls and processes that will ensure Investment objectives are met and that the Investment portfolios are protected from loss, theft or inappropriate use.

4.16. The established process will include a report from the Manager Financial Services to the Council, on a monthly basis, no more than forty-five (45) days after the end of the report period, containing the following information:

- (a) All investments held as at the specified date, together with the names of the issuer and the credit rating of the investment (where applicable); and
- (b) A summary of the returns generated by the portfolio and its maturity profile.

- 4.17. The established process will also involve Council maintaining records to show it has invested in the way most appropriate in all the circumstances, in accordance with section 47(2) of the SBFAA.

### Delegation of Authority

- 4.18. Authority for the implementation of this Policy is delegated to the CEO in accordance with the Act.
- 4.19. Authority for undertaking the identified activities within this policy is delegated by the CEO to the DCS and the Investment Officers.

### Breaches

- 4.20. Any breach of this Policy is to be reported to the CEO and rectified within seven (7) days of the breach occurring. All breaches shall also be reported to Council's Risk and Audit Committee.
- 4.21. Where Council holds an Investment that is downgraded below the minimum acceptable rating level, as prescribed under the SBFA Regs for the investment arrangement, Council shall, within twenty-eight (28) days after the change becomes known to Council, either apply for approval to the Treasurer for continuing with the Investment or break (cancel or terminate early), redeem, withdraw or sell (as the case may be) the Investment.

## Definitions

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council.

**Council Officers** refers to the Mayor, Councillors, CEO, employees and contractors of Council.

**Investment Institutions** means the other organisation to a transaction, agreement or contract.

**Credit Risk** is the risk of loss due to the failure of an Investment issuer or guarantor.

**DCS** refers to the Director of Corporate Services of the Council appointed in accordance with the Act, or any person acting in that role.

**Financial Institution** refers to an authorised deposit-taking institution within the meaning prescribed by section 5 of the Banking Act.

**Investment** refers to financial arrangements that are acquired or undertaken for the purpose of producing income and/or capital gains and are made in accordance with all applicable legislation.

**Investment Officers** refers to Council Officers who are engaged in activities related to the Investment of Council's funds.

**Investment Portfolio** refers to a collection of short, medium or long-term investments.

**Manager Financial Services** refers to the Manager Financial Services of the Council appointed in accordance with the Act, or any person acting in that role.

**QIC** refers to the Queensland Investment Corporation.

**QTC** refers to the Queensland Treasury Corporation.

**Treasurer** refers to the treasurer of the Government of the State of Queensland.

### Related Documents

Employee Code of Conduct

Employee Conflict of Interest Policy

Investment Institutions Guideline

Risk Management Policy

Risk Management Framework

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

**PURPOSE**

To present for adoption the Debt (Borrowing) Policy for the 2022/23 financial year.

**RECOMMENDATION**

That Council resolve in accordance with Section 192 of the *Local Government Regulation 2012* (Qld) to adopt the Debt (Borrowing) Policy for the 2022/23 financial year.

**RESOLUTION**

Moved by:                      Cr J CLIFFORD

Seconded by:                Cr A GRUNDY

That Council resolve in accordance with Section 192 of the *Local Government Regulation 2012* (Qld) to adopt the Debt (Borrowing) Policy for the 2022/23 financial year.

**MEETING DETAILS:**

The motion was Carried 6/0

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CARRIED

Debt (Borrowing) Policy

Corporate Services - Finance

LSP_CORP_72

COUNCIL POLICY			
Date Adopted by Council	24 June 2022	Council Resolution	2022/06/24.20
Effective Date	1 July 2022	Next Review Date	30 June 2023
Responsible Officer(s)	Chief Financial Officer/ Manager Financial Services	Revokes	CP_CORP_46

Purpose

This Policy provides a framework for responsible financial management by ensuring the amount of funds borrowed for capital expenditure is within acceptable limits to Council, its ratepayers and interested external parties.

Section 192 of the *Local Government Regulation 2012 (Qld)* states that a local government must prepare and adopt a debt policy for each financial year which states:

- (a) the new borrowings planned for the current financial year and the next 9 financial years; and
- (b) the period over which the local government plans to repay existing and new borrowings.

Scope

The Policy applies to all forms of existing and proposed borrowings by Council.

Applicable Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation)

Statutory Bodies Financial Arrangements Act 1982 (Qld) (SBFAA)

Statutory Bodies Financial Arrangements Regulation 2019

Policy Statement

1. General Principles

- 1.1. As a general principle, Council recognises that loan borrowings for capital works are an important source of funding and that the full cost of infrastructure should not be borne entirely by present-day ratepayers, but instead be contributed to by future ratepayers who will also benefit from such infrastructure to ensure inter-generational equity.
- 1.2. Whilst recognising the importance of loan borrowings in facilitating long term infrastructure projects, Council also recognises that excessive borrowings creates high risk and increases the cost of providing capital infrastructure. As such, total borrowings should be managed by Council within limits as dictated by prudent financial management practices and to limit future revenue commitments required for interest payments and loan repayments.

2. Purpose of Borrowings

- 2.1. Council will generally only borrow money, and apply borrowed money, to fund outlays on identified capital projects which cannot be, or Council considers undesirable to be, funded through other sources, as identified by the adopted Budget
- 2.2. Borrowings may be made:
 - (a) To finance the cost of new capital works and asset acquisitions, which cannot be funded through other sources
 - (b) For genuine emergency purposes
 - (c) To establish a commercial debt structure for a commercial business unit
- 2.3. It is not the intention of Council to borrow funds for operating activities or recurrent expenditure. However, where required, Council may undertake short term borrowing, seek credit or financial accommodation (e.g. through an overdraft or capital facility) to meet cash flow requirements or emergencies that may arise. Such borrowings are generally to be repaid within the same financial year or in the immediately preceding financial year.
- 2.4. The basis for determining the utilisation of borrowing to fund a particular project will be guided by the following:
 - (a) If applicable, any requirements under the SBFAA and/or any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.
 - (b) Detailed capital works programs and Asset Management Plans for the next 10 years together with the 10-year financial forecast (Long Term Financial Plan) will provide the basis for determination of funding options for the assets and their overall whole of life costs including any loan servicing costs.
 - (c)
 - (d) Analysis of existing total debt levels and debt servicing costs with a target of maintaining the Interest Coverage Ratio below 5%.
 - (e) Where a capital project for a service that is funded by utility or user charges (such as water, sewer, or waste) is financed through borrowings, the relevant user charge should reflect the full cost of providing the service, including the loan servicing costs.
 - (f) Projects which are not funded by user charges should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.
- 2.5 Where necessary, a review of borrowing needs can be made during the year and this Policy amended accordingly
- 2.6 In order to minimise finance costs, loan drawdowns should be deferred as long as possible, after taking into consideration Council's overall cash flow requirements.

3. Repayment Term

3.1. The term of loan repayment should:

- (a) not exceed the expected useful life of the asset(s) being funded;
- (b) generally, not exceed twenty (20) years for any individual loan and
- (c) if applicable, meet any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.

4. Existing and Future Borrowings

4.1. Details of the existing borrowings of Council (as at the specified date) and the proposed future borrowing incorporated in the Long-Term Financial Forecast are detailed in the below Appendix A.

Definitions

CEO refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009* (Qld).

Council refers to the Whitsunday Regional Council.

Interest Coverage Ratio refers to the ratio calculated by dividing net interest expense by total operating revenue and multiplying the result by 100.

Related Documents

Council's 2022/23 Budget

Council's Long Term Financial Forecast

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*

Appendix A – Existing and Future Borrowings

Details of Existing Borrowings

Existing Borrowings as at 30 June 2022

Loan	Loan Balance (\$)	Final Due Date	Remaining Term (Years)	Repayments
81091 - WRC - Gen5 05/06	1,496,691	15 Jun 2026	4	Quarterly
81092 - WRC - Gen7 08/09	3,843,915	15 Jun 2029	7	Quarterly
81090 - WRC - Gen8 09/10	2,581,617	15 Jun 2030	8	Quarterly
81089 - WRC - Gen8 AMSU	2,614,034	15 Sep 2030	8	Quarterly
81093 - WRC - STP Projects	17,761,942	13 Feb 2032	10	Quarterly
81094 - WRC - WTP Projects	8,671,359	15 Jun 2032	10	Quarterly
313905 - WRC - WCA Run 19/20	21,505,790	15 Jun 2039	17	Quarterly
313906 - WRC - Bowen STP 19/20	8,777,874	15 Jun 2039	17	Quarterly
385316 - WRC - Bowen Cell3 19/20	1,894,061	15 Jun 2028	6	Quarterly
385317 - WRC - Bowen STP 20/21	5,191,433	15 Jun 2040	18	Quarterly
TOTAL	74,338,716			

Details of Proposed Borrowings

There are no proposed additional borrowings during the 2022/23 financial year, and neither are there any planned additional borrowings during the ten-year period covered by the Long Term Financial Forecast.

Note: The proposed 10-year borrowings are based on best information as at the time of adopting the Budget for the financial year 2022/23. The Actual Borrowing may vary from the proposed program depending on changing circumstances.

Budgeted Loan Balances

	Amount (\$)
Estimated Balance as at 30 June 2022	74,388,716
Budgeted Borrowings in 2022/23	-
Budgeted Repayments in 2022/23	5,431,622
Budgeted Balance as at 30 June 2023	68,907,094
Budgeted Interest Payments in 2022/23	2,708,315

PURPOSE

To present for adoption the application of Code of Competitive Conduct (CCC) to Council's business activities.

RECOMMENDATION

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to its three Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld), namely Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour; and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) adopt the Business Activities Policy for the 2022/23 financial year.

RESOLUTION

Moved by: Cr J CLIFFORD

Seconded by: Cr G SIMPSON

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to its three Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld), namely Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour; and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) adopt the Business Activities Policy for the 2022/23 financial year.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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**PURPOSE**

To present for adoption the Business Activities Performance Plans for Water, Sewer & Waste, Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour, for the 2022/23 financial year.

**RECOMMENDATION**

That Council resolve in accordance with section 172(1) and 175(2) of the *Local Government Regulation 2012* (Qld), to adopt the Performance Plans for the following business activities:

- Water, Sewer & Waste;
- Whitsunday Coast Airport;
- Foxdale Quarry; and
- Shute Harbour,

for the 2022/23 financial year.

**RESOLUTION**

Moved by: Cr J COLLINS

Seconded by: Cr J CLIFFORD

That Council resolve in accordance with section 172(1) and 175(2) of the *Local Government Regulation 2012* (Qld), to adopt the Performance Plans for the following business activities:

- a) Water, Sewer & Waste;
- b) Whitsunday Coast Airport;
- c) Foxdale Quarry; and
- d) Shute Harbour,

for the 2022/23 financial year.

**MEETING DETAILS:**

The motion was Carried 6/0

CARRIED

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PURPOSE

To adopt Council's Financial Budget for 2022-23 financial year and the Long-Term Financial Forecast for a further period of 9 years to the 2031-32 period

RECOMMENDATION

That Council resolve,

- a) to receive the Statement of Estimated Financial Position for the 2021-22 financial year presented by the Chief Executive Officer in keeping with section 205 of the *Local Government Regulation 2012* (Qld);
- b) in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009* (Qld) and section 170 of the *Local Government Regulation 2012* (Qld), to adopt the Whitsunday Regional Council budget for the financial year 2022-23, including estimates for two forward years (2023-24 and 2024-25), prepared in accordance with section 169 of the *Local Government Regulation 2012* (Qld), incorporating the following statements:
 - (i) Statement of Comprehensive Income,
 - (ii) Statement of Financial Position,
 - (iii) Statement of Cash Flows,
 - (iv) Statement of Changes in Equity,
 - (v) Relevant Measures of Sustainability, and
 - (vi) The Capital Expenditure Budget;
- c) to adopt the following movements to and from Reserves:
 - (i) \$ 10,659,377 from the Capital Works Reserve to fund the following activities:
 - a. \$ 4,051,265 for Roads & Drainage infrastructure;
 - b. \$ 293,588 for Parks and Gardens;
 - c. \$ 350,000 for Airport Infrastructure;
 - d. \$ 1,439,327 for Water infrastructure;
 - e. \$ 1,225,837 for Sewerage infrastructure;
 - f. \$ 2,758,310 for procurement of Fleet;
 - g. \$ 250,000 for Information technology infrastructure; and
 - h. \$ 291,050 for Council Facilities;
 - (ii) \$ 5,449,466 from the Infrastructure Reserve to fund the construction of Trunk infrastructure;
- d) in accordance with section 104(5)(a)(iii) of the *Local Government Act 2009* (Qld) and section 169(2)(a) of the *Local Government Regulation 2012* (Qld), to adopt Whitsunday Regional Council's Long-Term Financial Forecast incorporating the budget for 2022-23 and covering a further period of 9 years from 2022/23 to 2031/32 (covering a total period of 10 years) prepared in accordance with section 171 of the *Local Government Regulation 2012* (Qld), incorporating the following statements:
 - (i) Statement of Comprehensive Income;
 - (ii) Statement of Financial Position;
 - (iii) Statement of Cash Flows;
 - (iv) Statement of Changes in Equity; and

- (v) Relevant Measures of Sustainability.

RESOLUTION

Moved by: Cr J COLLINS

Seconded by: Cr J CLIFFORD

That Council resolve,

- a) to receive the Statement of Estimated Financial Position for the 2021-22 financial year presented by the Chief Executive Officer in keeping with section 205 of the *Local Government Regulation 2012* (Qld);
- b) in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009* (Qld) and section 170 of the *Local Government Regulation 2012* (Qld), to adopt the Whitsunday Regional Council budget for the financial year 2022-23, including estimates for two forward years (2023-24 and 2024-25), prepared in accordance with section 169 of the *Local Government Regulation 2012* (Qld), incorporating the following statements:
 - (i) Statement of Comprehensive Income,
 - (ii) Statement of Financial Position,
 - (iii) Statement of Cash Flows,
 - (iv) Statement of Changes in Equity,
 - (v) Relevant Measures of Sustainability, and
 - (vi) The Capital Expenditure Budget;
- c) to adopt the following movements to and from Reserves:
 - a) \$ 10,659,377 from the Capital Works Reserve to fund the following activities:
 - a. \$ 4,051,265 for Roads & Drainage infrastructure;
 - b. \$ 293,588 for Parks and Gardens;
 - c. \$ 350,000 for Airport Infrastructure;
 - d. \$ 1,439,327 for Water infrastructure;
 - e. \$ 1,225,837 for Sewerage infrastructure;
 - f. \$ 2,758,310 for procurement of Fleet;
 - g. \$ 250,000 for Information technology infrastructure; and
 - h. \$ 291,050 for Council Facilities;
 - (ii) \$ 5,449,466 from the Infrastructure Reserve to fund the construction of Trunk infrastructure;
- d) in accordance with section 104(5)(a)(iii) of the *Local Government Act 2009* (Qld) and section 169(2)(a) of the *Local Government Regulation 2012* (Qld), to adopt Whitsunday Regional Council's Long-Term Financial Forecast incorporating the budget for 2022-23 and covering a further period of 9 years from 2022/23 to 2031/32 (covering a total period of 10 years) prepared in accordance with section 171 of the *Local Government Regulation 2012* (Qld), incorporating the following statements:
 - (i) Statement of Comprehensive Income;
 - (ii) Statement of Financial Position;
 - (iii) Statement of Cash Flows;

- (iv) Statement of Changes in Equity; and
- (v) Relevant Measures of Sustainability.

MEETING DETAILS:

The motion was Carried 6/0

CARRIED

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*The meeting closed at 10.08am*  
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Confirmed as a true and correct recording this 13 July 2022

Cr Michael Brunker
Acting Mayor