

Revenue Statement 2026/27

The Whitsunday Regional Council (Council) Revenue Statement for the financial year 2026/27 (Financial Year) is prepared in accordance with the *Local Government Act 2009* (Qld) (Act) and the *Local Government Regulation 2012* (Qld) (Regulation), more specifically section 104(5)(a)(iv) of the Act and sections 169 and 172 of the Regulation.

The purpose of this Revenue Statement is to:

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

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

1. DIFFERENTIAL RATING CATEGORIES

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

Table 1: Differential Rating Categories

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
RESIDENTIAL			
1A	Residential Owner Occupied - up to \$245,000	Land used for an owner occupied single residential dwelling having a rateable value up to \$245,000 (inclusive), other than land in category 5B	02, 05
1B	Residential Owner Occupied - Greater than \$245,000 up to \$430,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$245,000, up to \$430,000 (inclusive), other than land in category 5B	02, 05
1C	Residential Owner Occupied - Greater than \$430,000	Land used for an owner occupied single residential dwelling having a rateable value greater than \$430,000, other than land in category 5B	02, 05

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
2A	Residential - up to \$245,000	<i>Land used for a single residential dwelling having a rateable value up to \$245,000 (inclusive), other than land in category 5A</i>	01, 02, 04, 05, 06
2B	Residential - Greater than \$245,000 up to \$430,000	<i>Land used for a single residential dwelling having a rateable value greater than \$245,000 up to \$430,000 (inclusive), other than land in category 5A</i>	01, 02, 04, 05, 06
2C	Residential - Greater than \$430,000	<i>Land used for a single residential dwelling having a rateable value greater than \$430,000, other than land in category 5A</i>	01, 02, 04, 05, 06
3A	Owner Occupied Flat or Unit - up to \$90,000	<i>Land used for a single owner-occupied dwelling within a multi-dwelling complex (Strata) having a rateable value up to \$90,000 (inclusive), other than land in category 5D</i>	08, 09
3B	Owner Occupied Flat or Unit - Greater than \$90,000 up to \$260,000	<i>Land used for a single owner-occupied dwelling within a multi-dwelling complex (Strata) having a rateable value greater than \$90,000 up to \$260,000 (inclusive), other than land in category 5D</i>	08, 09
3C	Owner Occupied Flat or Unit - Greater than \$260,000	<i>Land used for a single owner-occupied dwelling within a multi-dwelling complex (Strata) having a rateable value greater than \$260,000, other than land in category 5D</i>	08, 09
4A	Flat or Unit - up to \$90,000	<i>Land used for a single dwelling within a multi-dwelling complex (Strata) having a rateable value up to \$90,000 (inclusive), other than land in category 5C</i>	02, 05, 08, 09
4B	Flat or Unit - Greater than \$90,000 up to \$260,000	<i>Land used for a single dwelling within a multi-dwelling complex (Strata) having a rateable value greater than \$90,000 up to \$260,000 (inclusive), other than land in category 5C</i>	02, 05, 08, 09
4C	Flat or Unit - Greater than \$260,000	<i>Land used for a single dwelling within a multi-dwelling complex (Strata) having a rateable value greater than \$260,000, other than land in category 5C</i>	02, 05, 08, 09
5A	Residential Transitory Accommodation	<i>Land used for transitory accommodation, or has Council approval for short-term letting other than land in category 5B, 5C, 5D or 475</i>	02, 05, 08, 09

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
5B	Residential Transitory Accommodation - Home Hosted	<i>Land used as the owner's principal place of residence plus as transitory accommodation, or has Council approval for short-term letting other than land in category 5A, 5C, 5D or 475</i>	02, 05, 08, 09
5C	Residential Transitory Accommodation - Flat/Unit	<i>Land which is a flat/unit used other than as the owner's principal place of residence and is defined as transitory accommodation, or has Council approval for short-term letting other than land in category 5A, 5B, 5D or 475</i>	03
5D	Residential Transitory Accommodation Home Hosted - Flat/Unit	<i>Land which is a flat/unit used as the owner's principal place of residence and is defined as transitory accommodation, or has Council approval for short-term letting other than land in category 5A, 5B, 5C or 475</i>	03
MULTI-RESIDENTIAL (NON-STRATA)			
6A	Dwellings/Units/Flats 2	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 2 units/dwellings/flats</i>	02, 03
6B	Dwellings/Units/Flats 3	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 3 units/dwellings/flats</i>	02, 03
6C	Dwellings/Units/Flats 4	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 4 units/dwellings/flats</i>	02, 03
6D	Dwellings/Units/Flats 5	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 5 units/dwellings/flats</i>	02, 03
6E	Dwellings/Units/Flats 6-7	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 6 or 7 units/dwellings/flats</i>	02, 03
6F	Dwellings/Units/Flats 8-9	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 8 or 9 units/dwellings/flats</i>	02, 03
6G	Dwellings/Units/Flats 10-19	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 10 to 19 (inclusive) units/dwellings/flats</i>	02, 03
6H	Dwellings/Units/Flats 20-29	<i>Land used for a single dwelling/unit/flat within a multi-dwelling complex of 20 to 29 (inclusive) units/dwellings/flats</i>	02, 03

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
6I	Dwellings/Units/Flats >=30	Land used for a single dwelling/unit/flat within a multi-dwelling complex of 30 or greater units/dwellings/flats	02, 03
7A	Retirement/Lifestyle Villages <25	Land used for a retirement village with 24 or less occupants	21
7B	Retirement/Lifestyle Villages 25-49	Land used for a retirement village with 25 to a maximum of 49 occupants	21
7C	Retirement/Lifestyle Villages 50-99	Land used for a retirement village with 50 to a maximum of 99 occupants	21
7D	Retirement/Lifestyle villages 100-149	Land used for a retirement village with 100 to a maximum of 149 occupants	21
7E	Retirement/Lifestyle Villages >=150	Land used for a retirement village with 150 or more occupants	21
PRIMARY PRODUCTION			
8	Rural Grazing & Vacant Rural Land	Land used for grazing and incidental purposes, or vacant rural land	60, 61, 64, 65, 66, 67, 68, 69, 70, 94
9	Sugar Cane	Land used for sugar cane farming	75
10	Rural Agriculture & Other Rural Uses	Land used for agriculture, animal husbandry, purposes incidental to agriculture or animal husbandry, other than land in categories 8, 9 or 11 and rural land not classified in differential rating categories 8, 9 or 11	71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 93, 94
11	Rural with On-Farm Packing Operation	Land used for the purpose of rural agricultural with on-site packing operations	71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 93
COMMERCIAL INDUSTRIAL			
12	General Commercial /Industrial	Land used for, or capable of being used for the provision of aged care, childcare, commercial office or retail space not included in categories 27A, 27B, 27C or 27D or low impact light industrial activities with a rateable value less than \$3,000,000	10, 17, 19, 22, 23, 24, 25, 26, 32, 34, 36, 41, 42, 44, 45, 46, 47, 97

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
13	Service Stations	<i>Land used for, or capable of being used for the storage, wholesale, or retail of petroleum products including gas</i>	30
14	Light Industrial Greater than \$3,000,000	<i>Land used for, or capable of being used for low intensity industrial activities, with a valuation equal to or greater than \$3,000,000</i>	34, 36
15	Heavy Industrial and Power & Telecom Networks	<i>Land used for, or capable of being used for high intensity industrial activities or for the generation or distribution of electricity or for activities related to or associated with telecommunication networks</i>	28, 29, 31, 33, 35, 91
475	Commercial Accommodation	<i>Land, used for, or capable of being used for, commercial short-term accommodation by visitors and tourists in a temporary manner, typically for periods of less than 42 days, and offered or available for rental at any time during the rating year not included in categories 5A, 5B, 5C, 5D or 23</i>	07, 43, 49
16	Commercial Water Supply	<i>Land used for, or capable of being used for 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</i>	95
17	Salt Manufacturing	<i>Land used for, or capable of being used for the making and extraction of salt</i>	40
18	Sugar Mill	<i>Land used for or capable of being used for the milling of sugar cane, manufacture of sugar, and associated processes</i>	37
19	Bulk Port	<i>Land contained within the area prescribed by the Port of Abbot Point Land Use Plan (gazetted 15 April 2011) used for, or capable of being used for, bulk handling, storage and distribution of coal or any other major industrial or commercial port activity or incidental activities</i>	Not Applicable

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
20	Maritime Terminal	<i>Land used for or capable of being used for a mainland maritime terminal to transfer people to and from islands and resorts and handling (on average) more than 100,000 passengers a year</i>	29
21	Space Port Facility	<i>Land used for or capable of being used for, in whole or in part, the launching of rockets</i>	35
22	Aquaculture	<i>Land used for or capable of being used for the purposes of or incidental to aquaculture activities including but not limited to fish farming and prawn farming.</i>	89
23	Worker Accommodation, Barracks or Quarters	<i>Land used for or capable of being used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose, containing rooms, suites, or caravan sites, commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village”, or “barracks”</i>	07, 21, 49
24A	Island Resort A	<i>A Resort Island with between 0 and 99 accommodation units</i>	18
24B	Island Resort B	<i>A Resort Island with between 100 and 249 (inclusive) accommodation units</i>	18
24C	Island Resort C	<i>A Resort Island with between 250 and 499 (inclusive) accommodation units</i>	18
24D	Island Resort D	<i>A Resort Island with 500 or more accommodation units</i>	18
25A	Marina A - 0 to 100 Berths	<i>Land used for, or capable of being used for a Marina with between 0 and 100 berths (inclusive)</i>	20
25B	Marina B - 101 to 200 Berths	<i>Land used for, or capable of being used for a Marina with between 101 and 200 berths (inclusive)</i>	20
25C	Marina C – 201 to 300 Berths	<i>Land used for, or capable of being used for a Marina with between 201 and 300 berths (inclusive)</i>	20
25D	Marina D - > 300 Berths	<i>Land used for, or capable of being used for a Marina with 300 or more berths</i>	20
26	Other Properties (not elsewhere included)	<i>All other properties not otherwise categorised</i>	39, 48, 52, 55, 56, 57, 58

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
LARGE RETAIL			
27A	Commercial Shopping Centres A < 1,500m ²	<i>Land used for a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area less than 1,500 square metres</i>	11, 12, 13, 14
27B	Commercial Shopping Centres B – 1,500 to 8,000m ²	<i>Land used for a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area between 1,500 and 8,000 square metres (inclusive)</i>	16
27C	Commercial Shopping Centres C – 8,000 to 20,000m ²	<i>Land used for a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area between 8,000 – 20,000 square metres (inclusive)</i>	16
27D	Commercial Shopping Centre D > 20,000m ²	<i>Land used for a shopping centre (single supermarket, department store, or multiple retail shops) or retail warehouse, with a gross floor area greater than 20,000 square meters</i>	16
RESOURCES & ENERGY			
28	Quarry	<i>Land used for or capable of being used for purposes of conducting an industry which may involve extracting aggregate or gravel</i>	40
29A	Coal Mining A - up to \$2,500,000	<i>Land used for or capable of being used for the extraction of coal or incidental purposes outside a radius of 50 kilometres of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value of up to \$2,500,000 (inclusive)</i>	40
29B	Coal Mining A - Greater than \$2,500,000	<i>Land used for or capable of being used for the extraction of coal or incidental purposes outside a radius of 50 kilometres of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value greater than \$2,500,000</i>	40
29C	Coal Mining B – up to \$2,500,000	<i>Land used for or capable of being used for the extraction of coal or incidental purposes within a radius of 50 kilometres (inclusive) of</i>	40

Code	Differential Rating Category	Differential Rating Category Description	Indicative Primary Land Use Code(s)
		<i>the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value up to \$2,500,000 (inclusive)</i>	
29D	Coal Mining B – Greater than \$2,500,000	<i>Land used for or capable of being used for the extraction of coal or incidental purposes within a radius of 50 kilometres (inclusive) of the designated localities of Proserpine, Cannonvale/Airlie Beach, Bowen or Collinsville with a rateable value greater than \$2,500,000</i>	40
30	Gold/Metal Mining	<i>Land used for, or capable of being used for gold or other metal mining operations, or incidental purposes, employing or being capable of employing, more than 50 workers (including contractors) in total</i>	40
31	Mining/Extractive Other	<i>Land used for, or capable of being used for, mining or extractive activities, or incidental purposes, and not included in differential rating categories 28, 29A, 29B, 29C, 29D or 30</i>	40
32A	Renewable Energy A <10MW	<i>Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity less than 10MW</i>	37, 91
32B	Renewable Energy B 10-49MW -	<i>Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity of 10-49MW (inclusive)</i>	37, 91
32C	Renewable Energy C 50-99 MW	<i>Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity of 50-99 MW (inclusive)</i>	37, 91
32D	Renewable Energy D 100-199MW	<i>Land used for, or capable of being used for, in whole or part, as renewable energy generation with an output capacity of 100-199 MW (inclusive)</i>	91,37
32E	Renewable Energy E >199MW	<i>Land used for, or capable of being used for, in whole or part, renewable energy generation with an output capacity greater than 199MW</i>	91, 37

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

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

If there is some doubt about the primary use of the property, an inspection and a determination of the primary use will then be made. The planning areas in the Whitsunday Regional Council Planning Scheme 2017 (updated October 2023) may be a factor in identifying the applicable rating category for a given parcel of land.

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

2. GENERAL RATES

In accordance with sections 93 and 94 of the Act and sections 77, 80, and 81 of the Regulation; in adopting the Budget for 2026/27, Council has determined to impose differential general rates as a rate in the dollar (RID) and a minimum general rate for each of the differential rating categories as follows:

Table 2: Differential General Rates

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates
RESIDENTIAL			
1A	Residential Owner Occupied - up to \$245,000	0.009993	1,252
1B	Residential Owner Occupied – Greater than \$245,000 up to \$430,000	0.007994	2,476
1C	Residential Owner Occupied - Greater than \$430,000	0.005996	3,476
2A	Residential - up to \$245,000	0.012492	1,565
2B	Residential - Greater than \$245,000 up to \$430,000	0.009993	3,095
2C	Residential - Greater than \$430,000	0.007494	4,345
3A	Owner Occupied Flat or Unit - up to \$90,000	0.014990	1,252
3B	Owner Occupied Flat or Unit - Greater than \$90,000 up to \$260,000	0.011992	1,365
3C	Owner Occupied Flat or Unit - Greater than \$260,000	0.008994	3,153
4A	Flat or Unit - up to \$90,000	0.018737	1,565

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates
4B	Flat or Unit - Greater than \$90,000 up to \$260,000	0.014990	1,706
4C	Flat or Unit - Greater than \$260,000	0.011242	3,941
5A	Residential Transitory Accommodation	0.019986	2,504
5B	Residential Transitory Accommodation - Home Hosted	0.014990	1,878
5C	Residential Transitory Accommodation - Flat/Unit	0.029979	2,504
5D	Residential Transitory Accommodation - Home hosted Flat/Unit	0.022485	1,878
6A	Dwelling/Units/Flats 2	0.009993	2,503
6B	Dwellings/Units/Flats 3	0.009993	3,755
6C	Dwellings/Units/Flats 4	0.012492	5,006
6D	Dwellings/Units/Flats 5	0.012492	6,258
6E	Dwellings/Units/Flats 6-7	0.012492	7,509
6F	Dwellings/Units/Flats 8-9	0.012492	10,012
6G	Dwellings/Units/Flats 10-19	0.014990	12,515
6H	Dwellings/Units/Flats 20-29	0.019986	25,030
6I	Dwellings/Units/Flats >=30	0.024983	37,545
7A	Retirement/Lifestyle Villages <25	0.014990	6,258
7B	Retirement/Lifestyle Villages 25-49	0.014990	15,644
7C	Retirement/Lifestyle Villages 50-99	0.014990	31,288
7D	Retirement/Lifestyle Villages 100-149	0.014990	62,575
7E	Retirement/Lifestyle Villages >= 150	0.014990	93,863
8	Rural Grazing & Vacant Rural Land Use	0.005418	1,734
9	Sugar Cane	0.021672	1,734

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates
10	Rural Agriculture & Other Rural Uses	0.033863	1,734
11	Rural with On-Farm Packing Operation	0.043344	26,010
12	General Commercial/Industrial	0.013990	1,734
13	Service Stations	0.013990	3,468
14	Light Industrial – Greater than \$3,000,000	0.024483	138,720
15	Heavy Industrial and Power & Telecom Networks	0.016788	2,601
475	Commercial Accommodation	0.020985	2,601
16	Commercial Water Supply	0.069951	3,468
17	Salt Manufacturing	0.174878	34,680
18	Sugar Mill	0.279804	173,400
19	Bulk Port	0.279804	867,000
20	Maritime Terminal	0.104927	173,400
21	Space Port Facility	0.103195	43,350
22	Aquaculture	0.055961	26,010
23	Worker Accommodation, Barracks or Quarters	1.399021	43,350
24A	Island Resort A	0.041971	26,010
24B	Island Resort B	0.041971	52,020
24C	Island Resort C	0.055961	130,050
24D	Island Resort D	0.083941	867,000
25A	Marina A - 0 to 100 Berths	0.041971	26,010
25B	Marina B - 101 to 200 Berths	0.041971	52,020
25C	Marina C – 201 to 300 Berths	0.041971	104,040
25D	Marina D – Greater than 300 Berths	0.041971	156,060

Code	Differential Rating Category	Rate in the Dollar	Minimum Rates
26	Other Properties (not elsewhere included)	0.013990	1,561
27A	Commercial Shopping Centers A <1,500m2	0.013990	3,715
27B	Commercial Shopping Centers B 1,500-8,000m2	0.027980	26,006
27C	Commercial Shopping Centers C 8,000-20,000m2	0.033577	173,376
27D	Commercial Shopping Centers D >20,000m2	0.039172	346,752
28	Quarry	0.020985	2,167
29A	Coal Mining A - up to \$2,500,000	0.209853	86,680
29B	Coal Mining A - Greater than \$2,500,000	0.181873	1,560,240
29C	Coal Mining B - up to \$2,500,000	0.209853	86,680
29D	Coal Mining B - Greater than \$2,500,000	0.209853	1,560,240
30	Gold/Metal Mining	0.279804	260,040
31	Mining/Extractive Other	0.020985	2,167
32A	Renewable Energy A <10MW	0.104927	8,668
32B	Renewable Energy B 10-49MW	0.104927	17,336
32C	Renewable Energy C 50-99 MW	0.104927	86,680
32D	Renewable Energy D 100-199 MW	0.104927	173,360
32E	Renewable Energy E >199 MW	0.104927	346,720

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.

Local Government General Rates Equivalent Regime

The General Rates Equivalent Regime applies to properties that meet the requirements for ex-gratia rates to be paid in accordance with the guidelines under the Queensland Port Government Owned Corporations, Local Government General Rates Equivalents Regime. A valuation is to be sought for the identified properties from the State Valuation Service (SVS) 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, Bowen Delta and Heronvale, for the purpose of contributing to the ongoing operation and maintenance costs of each of the Rural Fire Brigades which provides fire prevention and firefighting services within their respective service area under the *Fire and Emergency Services Act 1990* (Qld). Council considers the relevant assessments, their owners, and their occupiers will specially benefit from the funding by Council of the provision of services by Rural Fire Brigades. The estimated costs of operating the identified rural fire brigades informs the Special Charges, which are as follows:

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

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

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

4. WATER UTILITY CHARGES

In accordance with section 94(1)(b)(ii) of the Act and sections 99, 100 and 101 of the Regulation, Council has determined to make and levy Water Utility Charges, based on “User-Pays” and “Full Cost Recovery” principles, on all land within the Council area, whether vacant or occupied, and whether rateable land or not, which is passed by a water main intended as a source of supply, as defined in the “Whitsunday Region Water Supply Areas 2026/27” 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:

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

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

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Assessment with Multiple Parcels:</u> Assessments with a Differential Rating Category of 1A, 1B, 1C, 2A, 2B, 2C, 5A or 5B 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	\$807.00
		per separately surveyed parcels of vacant land with no connection	\$431.00
2.	<u>Land with no Metered Connection:</u> All land, whether vacant or not, with no metered connection, not included in any other Category.	per separately surveyed parcel of land	\$807.00
3.	<u>Residential:</u> Assessments with a Differential Rating Category of 1A, 1B, 1C, 2A, 2B, 2C, 3A, 3B, 3C, 4A, 4B, 4C, 5A or 5B excluding assessments identified in Category 1, and excluding multi-unit residencies (flats or other multi self-contained residential units).	per separately surveyed parcel of land or separate domicile, or per water supply connection, whichever number is higher	\$807.00
4.	<u>Residential Multi Unit:</u> Rate assessments with a Differential Rating Category of 5C, 5D, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6I, 7A, 7B, 7C, 7D or 7E not included in Category 3.	First Unit (or flat or domicile)	\$807.00
		per Unit (or flat or domicile) from the 2 nd Unit onwards	\$606.00
5.	<u>Rural Land:</u> Rate assessments with a Differential Rating Category of 8, 9, 10 or 11 which have been connected to the Water Supply System.	per water supply connection	\$1,266.00
6.	<u>Single Commercial:</u> Rate assessments with a Differential Rating Category of 12 or 26 that are used as a single shop or a single professional office.	per water supply connection or improvement	\$807.00
7.	<u>Commercial or Industrial 1:</u> Rate assessments with a Differential Rating Category of 12, 13, 14, 15, 475, 20, 26, 27A, 32A, 32B, 32C, 32D or 32E, which have been connected to the Water Supply System.	per water supply connection or improvement	\$2,073.00
8.	<u>Commercial or Industrial 2:</u> Rate assessments with a Differential Rating Category of 17, which have been connected to the Water Supply System.	per water supply connection or improvement	\$3,242.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
9.	<u>Commercial or Industrial 3</u> : Rate assessments with a Differential Rating Category of 16, 18, 22, 24A, 24B, 25A, 27B, 27C, 29A, 29C, 30 or 31 which have been connected to the Water Supply System.	per water supply connection or improvement	\$5,091.00
10.	<u>Commercial or Industrial 4</u> : Rate assessments with a Differential Rating Category of 15, 19, 25B, 25C, 25D or 29B which have been connected to the Water Supply System.	per water supply connection or improvement	\$13,023.00
11.	<u>Commercial or Industrial 5</u> : Rate assessments with a Differential Rating Category of 24C or 29D which have been connected to the Water Supply System.	per water supply connection or improvement	\$19,847.00
12.	<u>Commercial or Industrial 6</u> : Rate assessments with a Differential Rating Category of 23, 24D or 27D which have been connected to the Water Supply System.	per water supply connection or improvement	\$44,615.00
13.	<u>Other Properties</u> : All rate assessments not included in Category Number 1 through to Category Number 12.	per water supply connection or improvement	\$2,073.00

- 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	\$1.44
2.	In excess of Tier 1 quantity for a billing period	per kilolitre	\$2.62

4.2 an Allocation Tariff, where residential ratepayers (not commercial) who have elected in writing prior to 30 June 2025 to be charged the Allocation Tariff (rather than the -Two-part Tariff) in accordance with section 101(1)(a) of the Regulation, which is made up of a fixed Allocation Charge (being a set charge for an Allocated Quantity of water per annum) and a variable Excess Water Consumption Charge (being a charge for water used in excess of the Allocated Quantity).

- a. Council will not accept any new applications to be charged the Allocation Tariff (rather than the two-part tariff for water services). This policy applies to all residential and non-residential properties. Existing customers currently on an allocation tariff will continue to be charged in accordance with terms and conditions previously approved by Council, until such time as Council resolves to phase out or revise the structure of the allocation tariff. Existing customers can choose to opt out of the Allocation Charge at any time during the financial year.

- b. For ratepayers who have elected to be charged an Allocation Tarriff, 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 1A, 1B, 1C, 2A, 2B, 2C, 3A, 3B, 3C, 4A, 4B, 4C, 5A or 5B 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.	\$1,405.00
2.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 5C, 5D, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6I, 7A, 7B, 7C, 7D or 7E not included in Category 1.	First Unit (or flat or domicile) for an Allocated Quantity of 650 kilolitres of water per annum.	\$1,405.00
		per Unit (or flat or domicile) from the 2nd Unit onwards for an Allocated Quantity of 488 kilolitres of water per annum per unit, flat or domicile.	\$1,054.00
3.	<u>Residential</u> : All rate assessments not included in Categories 1 or 2.	per separately surveyed parcel of land or separate domicile, whichever number is higher for an Allocated Quantity of 650 kilolitres of water per annum.	\$1,405.00

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

Category No.	Definition	Basis of Charge	Amount
1.	Consumption in excess of the Allocated Quantity (650 KI or 488 KI)	per kilolitre	\$7.36

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

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

5. SEWERAGE UTILITY CHARGES

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

5.1 as defined in the “Whitsunday Region Sewer Areas 2026/27” maps:

- a. Whitsunday Sewerage Scheme, being the area delineated on the map titled “Whitsunday Sewerage Scheme 2026-2027” which includes Airlie Beach, Cannonvale, Jubilee Pocket, and environs;
- b. Proserpine Sewerage Scheme, being the area delineated on the map titled “Proserpine Sewerage Scheme 2026-2027”;
- c. Bowen Sewerage Scheme, being the area delineated on the map titled “Bowen Sewerage Scheme 2026-2027” including the Queens Beach Sewerage Extension area (which includes Rose Bay); and
- d. Collinsville Sewerage Scheme, being the area delineated on the map titled “Collinsville-Scottsville Sewerage Scheme 2026-2027”;

on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1.	<u>Vacant Land</u> : Rate assessments which are vacant land 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	\$786.00
2.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 1A, 1B, 1C, 2A, 2B, 2C, 5A and 5B; whether vacant land or not, excluding assessments identified in Category 1, which have been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	\$1,044.00
3.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 3A, 3B, 3C, 4A, 4B, 4C, 5C, 5D, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6I, 7A, 7B, 7C, 7D or 7E which have been connected to the Sewerage Scheme.	per unit (or flat or domicile), whether there is a pedestal or urinal installed in each unit or not	\$1,044.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
4.	<u>Hotels, Hostels and Boarding Houses</u> : Rate assessments with a Differential Rating Category of 475 which have been connected to the Sewerage Scheme.	Per set of five beds or part thereof or per pedestal, whichever number is higher	\$2,088.00
5.	<u>Non-Residential</u> : All rate assessments not included in Categories 1, 2, 3, or 4.	per pedestal	\$1,044.00
		per 600mm or part thereof of each separate urinal	\$1,044.00

and;

6. as defined in the “Whitsunday Region Sewer Areas 2026-27” maps, being the area delineated on the map titled “Shute Harbour Sewerage Scheme 2026-27” on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
6.	<u>Vacant Land</u> : Rate assessments which are vacant land 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	\$866.00
7.	<u>Residential</u> : Rate assessments with a Differential Rating Category of 1A, 1B, 1C, 2A, 2B, 2C, 5A and 5B; whether vacant land or not, excluding assessments identified in Category 6, which have been connected to a Sewerage Scheme.	per separate parcel of land or separate domicile, whichever number is higher	\$1,110.00
8.	<u>Residential Multi Unit</u> : Rate assessments with a Differential Rating Category of 3A, 3B, 3C, 4A, 4B, 4C, 5C, 5D, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6I, 7A, 7B, 7C, 7D and 7E, which have been connected to the Sewerage Scheme.	per unit (or flat or domicile), whether there is a pedestal or urinal installed in each unit or not	\$1,110.00
9.	<u>Hotels, Hostels and Boarding Houses</u> : Rate assessments with a Differential Rating Category of 475 which have been connected to the Sewerage Scheme	per set of five beds or part thereof or per pedestal, whichever number is higher	\$2,220.00

Category No.	Definition	Basis of Charge	Applicable Annual Charge
10.	<u>Non-Residential</u> : All rate assessments not included in Categories 6, 7, 8, or 9.	per pedestal	\$1,110.00
		per 600mm or part thereof of each separate urinal	\$1,110.00

6. WASTE UTILITY CHARGES

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

6.1 A Domestic Garbage Charge per service (with a single “service” being for the removal of one (1) 240 litre wheelie bin of domestic garbage per week or equivalent cost of service by shared skip on scheduled service day where Council has approved this type of facility), for each residential assessment as follows:

- a. for residential lots - per separately surveyed parcel of land or domiciles upon the parcel, whichever is higher;
- b. for units or flats - per separate unit, flat or domiciles, whichever is higher;
- c. for multiple accommodation premises (other than those classified as ‘commercial’) - per three (3) bed and breakfast rooms or part thereof,

in the areas identified on the declared serviced area map “Whitsunday Region Domestic Garbage Collection Areas 2026/27” on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Domestic Garbage Charge	per service	\$341.00

6.2 Additional services are extra services which by request, Council may provide to the property. All refuse collection services shall be charged per service.

6.3 A Domestic Recyclable Waste Charge per service (with a single “service” being for the removal of one (1) 240 litre wheelie bin of domestic recyclable waste per fortnight or equivalent cost of service - by shared skip on a scheduled service day where Council has approved this type of facility), for each residential assessment as follows:

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

in the areas identified on the declared serviced area map “Whitsunday Region Domestic Recyclable Waste Collection Areas 2026/27” on the following basis:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Domestic Recyclable Waste Charge	per service	\$154.00

6.4 Additional services are extra services which by request, Council may provide to the property. All refuse collection services shall be charged per service.

6.5 Waste Management Facility Charge - The waste management facility charge shall be applied to defray the cost of operating, maintaining and managing Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the region. Council has introduced three tiers for this Utility Charge as follows:

Category No.	Definition	Basis of Charge	Applicable Annual Charge
1	Households outside the "Whitsunday Region Domestic Garbage Collection Areas 2026/27" or "Whitsunday Region Domestic Recyclable Waste Collection Areas 2026/27"	per assessment	\$335.00
2	Households within the "Whitsunday Region Domestic Garbage Collection Areas 2026/27" or "Whitsunday Region Domestic Recyclable Waste Collection Areas 2026/27"	per assessment	\$237.00
3	Non-Residential/Other	per assessment	\$176.00

7. CONCESSIONS

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

- 7.1 a 30% pensioner concession on the Differential General Rates, Water Access Charge (or Allocation Charge if so elected), Sewerage Access Charge, Domestic Garbage Charge, and Waste Management Facility Charge, up to a maximum total of \$350 to ratepayers that meet the eligibility criteria in Councils' Pensioner Rates Rebate Policy;
- 7.2 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 Recyclable Waste Charge;
- 7.3 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;
- 7.4 to ratepayers other than pensioners who are experiencing hardship, in the form of one or more of a rebate on all or part of the Rates and Charges, a deferral arrangement of the Rates and Charges or agreement to accept a transfer of unencumbered land (by Council resolution in relation to a stated ratepayer) in full or part of payment of the Rates and Charges, dependent on the category of hardship

(temporary, complex or severe hardship) applicable to their circumstances as determined in accordance with Council's Rate Relief Policy; and

7.5 to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual water bill, which results in financial hardship, in accordance with Council's Concession for Concealed Water Leaks Policy.

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

8. PROMPT PAYMENT DISCOUNTS

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

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

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

9. INTEREST ON OVERDUE PAYMENTS

In accordance with section 133 of the Regulation, Council has determined to levy interest at the rate of 12.19% per annum, compounding daily, for all amounts that remain outstanding past their Due Date.

10. COST RECOVERY FEES

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

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

11. OTHER CHARGES

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

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

Other Charges are made where Council provides a good or a service and the other party to the transaction can choose whether or not to avail itself of the good or service. Business activity charges are a class of Other Charge, which are purely commercial in application and are subject to the Goods and Services Tax (GST).

Other Charges include but are not limited to private works, rent of premises or facilities, plant hire, and the supply of goods and or services.

12. DEFINITIONS

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

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

Strata: Land contained within a registered strata or community titles scheme where individual lots are separately rateable assessments, usually forming part of a larger multi-unit residential, commercial or mixed-use development, and sharing common property managed by a body corporate.

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

- A) An entire property that is offered, available, or used for short stay letting for a total of less than 60 days in the financial year; or
- B) A room in a property that is offered, available or used for short stay letting within a principal place of residence and is considered home hosted when the room is offered, available or used for short stay letting for a total of less than 90 days in the financial year; or
- C) A property with a documented tenancy agreement in place that meets the requirements of the *Residential Tenancies and Rooming Accommodation Act 2008 (Qld)* and the agreement is for a period of 90 consecutive days or more in the financial year; or
- D) Shared facility accommodation; or
- E) Accommodation in a hotel or similar; or
- F) Accommodation in a motel or similar; or
- G) Backpacker accommodation or similar.

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

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

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