

REVENUE STATEMENT

1 July 2025 – 30 June 2026

Livingstone Shire Council has prepared this Revenue Statement for its budget for the 2025-26 financial year in accordance with section 104(5) of the *Local Government Act 2009* and sections 169(2)(b) and 172 of the *Local Government Regulation 2012*.

1. Overview

This Revenue Statement has been developed to state and outline the measures that Council has adopted for raising revenue including:

- a) The rates and charges that will be levied in the 2025-26 financial year;
- b) The rating categories for rateable land in the Council's local government area;
- c) A description of each rating category;
- d) Special rates and charges that will be levied;
- e) Concessions that will be granted for rates and charges;
- f) The criteria used to decide the amount of cost-recovery fees;
- g) The criteria used to determine charges for business activities; and
- h) Whether Council has made a resolution limiting an increase of rates and charges.

Council intends to apply the principles set out in its Revenue Policy for the 2025-26 financial year for levying rates and charges, granting concessions, recovering overdue rates and charges and cost-recovery methods.

2. Applicability

This Revenue Statement applies to the financial period from 1 July 2025 to 30 June 2026 (the *2025 - 26 financial year*). It is approved in conjunction with the Budget as presented to Council.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted policies will be referred to within the Revenue Statement where appropriate.

3. Rates and Charges (s 94 *Local Government Act 2009*)

For the 2025-26 financial year, Council intends to levy the following types of rates and charges:

- a) Differential General Rates;
- b) Special Rates and Charges;
- c) Separate Charges; and
- d) Utility Charges for Water, Sewerage and Waste Management.

4. General Rates Rationale

Council must calculate rates for land by using the rateable value of the land. The valuer-general decides the value of land for the purposes of making and levying rates.

Whilst the same (single) general rate could be levied on all rateable land, Council is aware there is considerable diversity in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for Council services and facilities.

Council has therefore decided to levy Differential General Rates for different rating categories of rateable land in its local government area, taking into account a range of criteria, including:

- a) The relative rateable value of lands and the general rates that would be payable if only a single general rate was levied;
- b) The use of the land as it relates to actual and potential demand for Council services;
- c) The location of the land as it relates to actual and potential demand for Council services; and
- d) The impact of rateable valuations on the level of general rates to be paid.

5. Differential General Rates – Categories and Descriptions (Chapter 4, Part 5, Division 1 *Local Government Regulation 2012*)

Council adopts Differential General Rating for the following reasons:

- a) Council is committed to spreading the general rates burden equitably;
- b) The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- c) Certain land uses and locations of lands require and/or impose greater demands on Council services, facilities and activities relative to other land uses and locations; and
- d) Valuation relativities between commercial/industrial, lands used for tourist facilities, rural, islands, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.

For the purpose of making and levying Differential General Rates, Council has resolved to categorise all rateable land in its local government area into the rating categories specified below in Schedule 1.

Council delegates to the Chief Executive Officer the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task, the Chief Executive Officer will be guided by the descriptions of each of the rating categories. Further in carrying out that task the Chief Executive Officer may have regard to the following matters:

- a) The primary land use codes (Identifiers) supplied by the Department of Resources and Mines, Manufacturing and Regional and Rural Development (the '*Department of Resources*') for each parcel of rateable land;
- b) The primary land use codes identified in Schedule 1 for each rating category, as the indicators of whether rateable land falls within a particular rating category (until otherwise decided or amended, those land use codes shall constitute the 'land use codes' for rating and charging purposes, see Attachment 1);
- c) Where a parcel of rateable land, by virtue of its attributes or use, may be included in more than one rating category, the land shall be included in the highest applicable rating category in terms of the amount that may be levied, unless the description of the rating category states otherwise (e.g. where the description of a rating category refers to a use '*in whole or part*');
- d) Where the use indicated by the land use code provided by the Department of Resources has been superseded or is incorrect, the property may be included in another rating category by reference to the actual attributes and use of the property; and the description of each of the rating categories decided by Council; and
- e) Subdivided land not yet developed, where the same person who subdivided the land is owner, shall have a primary Council land use code of 72 and will be placed into the general rating category in which they would normally be situated (prior to the discounted valuation – Site Value or Unimproved Value). The value of such will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

The terms 'UV', 'Unimproved Valuation' 'SV' and 'Site Valuation' refer to the unimproved valuation and site valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

DIFFERENTIAL GENERAL RATING CATEGORIES 2025-26

SCHEDULE 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Mainland Commercial/ Low Impact Industry <\$565,000	Lands on the mainland where the dominant use or intended use is commercial or low Impact industry purposes and the rateable valuation is \$565,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Mainland Commercial/ Low Impact Industry >\$565,000	Lands on the mainland where the dominant use or intended use is commercial or low Impact industry purposes and the rateable valuation is greater than \$565,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and up to 3,000m ² .	10 to 16 inclusive, 23,24,28,33,35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² -10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor area >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L3	Heavy and Noxious Industry	Lands used or intended to be used, in whole or part, and whether predominantly or not, for: (a) an abattoir, (b) a meat processing facility; (c) any facility that processes by-products of an abattoir or a meat processing facility; (d) a fuel dump or storage facility; (e) an oil refinery, (f) a heavy or general industrial use, or	31, 35, 37

No.	Category	Description	Identifiers (Land Use Codes)
		(g) any industrial activity which emanates offensive noise, odour and dust.	
L4	Island Commercial/ Industrial	Lands on the islands where the dominant use or intended use is for commercial or light industrial purposes.	1,4,6,7,10 to 49 (excl. lands in any other category)
L5	Extractive >\$12,000	Lands used or intended to be used, in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing, or other mode of winning materials (including minerals or other substances) from the earth or other environments including related activities, with a rateable value of greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands used or intended to be used, in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing, or other mode of winning materials (including minerals or other substances) from the earth or other environments including related activities, with a rateable value of \$12,000 or less (including mining leases).	1, 4, 40
L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	60 to 63, 67 to 89 and 93 to 94 (excl. 72 or lands in any other category)
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is \$2,000,000 or less.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$2,000,001 and \$5,000,000.	64 to 66
L6C	Beef Cattle Production 3	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$5,000,001 and \$10,000,000	64 to 66
L6D	Beef Cattle Production 4	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$10,000,000.	64 to 66

No.	Category	Description	Identifiers (Land Use Codes)
L7	Child Care	All lands used predominantly for the provision of childcare services.	41
L8	Major Tourism / Accommodation Facilities	All lands predominantly used, or intended to be used, for Accommodation – Tourist Facilities and the land: a) is used or intended for use commercially for that purpose; b) is greater than 5ha. in area; and c) has or is intended to have accommodation capacity for greater than 100 rooms/units.	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$210,000 or less (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$210,001 and \$420,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$420,001 and \$915,000 (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use is a single residential dwelling and the land has a rateable valuation of more than \$915,000.	2 and 6
L15	Large Residential 1	Lands, used or intended for use for residential purposes, and the rateable valuation is \$210,000 or less: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72, and 94
L16	Large Residential 2	Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$210,001 and \$420,000: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ²	1,2,4,5,6,72 and 94

No.	Category	Description	Identifiers (Land Use Codes)
		or greater (excl. lands in any other category).	
L17	Large Residential 3	Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$420,001 and \$915,000: a) having an area of 4000m² or greater; or b) having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L18	Large Residential 4 / Single Residential Dwellings only	Lands where the dominant use is a single residential dwelling, with a rateable valuation more than \$915,000: a) having an area of 4000m² or greater; or b) having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).	2, 5 and 6
L21.1	Multi Residential Non-Strata Residential <10 Dwellings 1	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are at least two, but less than 10, self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; d) having a rateable valuation of \$255,000 or less; and e) not otherwise included in another rating category.	3,2,5,6
L21.2	Multi Residential Non-Strata Residential <10 Dwellings 2	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are at least two, but less than 10, self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);	3,2,5,6

No.	Category	Description	Identifiers (Land Use Codes)
		c) used or intended to be used predominantly for residential purposes; d) having a rateable valuation of greater than \$255,000; and e) not otherwise included in another rating category.	
L21A	Multi Residential Non-Strata Residential 10-14 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 10 to 14 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21B	Multi Residential Non-Strata Residential 15-19 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 15 to 19 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21C	Multi Residential Non-Strata Residential 20-49 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21D	Multi Residential Non-Strata	Lands which meet all of the following criteria:	3

No.	Category	Description	Identifiers (Land Use Codes)
	Residential 50-99 Dwellings	a) not part of a community titles scheme; b) on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	
L21E	Multi Residential Non-Strata Residential 100-149 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21F	Multi Residential Non-Strata Residential 150-199 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21G	Multi Residential Non-Strata Residential 200-249 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and	3

No.	Category	Description	Identifiers (Land Use Codes)
		d) not otherwise included in another rating category.	
L21H	Multi Residential Non-Strata Residential >250 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 250 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L22	Strata Commercial/ Industrial	Lands that are part of a community title scheme, used or intended to be used predominantly for commercial (including retail) or industrial purposes.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of 500m ² or less.	8 or 9
L24	Vacant Land >\$915,000	Vacant land with a rateable valuation greater than \$915,000.	1, 4, 72 and 94
L26	Special Uses	Lands on the mainland where the predominant use is non-commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	21, 50 – 59, 92, and 96 – 100
L27	Other	All other rateable land that does not fall within another category. Including but not limited to Transformers, Stratum, Reservoirs, Dams and Bores. Excluding land included in rating category L28.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump Site	Lands where the valuation is \$10,000 or less and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95
L29	Service Stations 1	Lands where the dominant use or intended use is in whole or in part; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; with a rateable valuation of \$750,000 or less.	30

No.	Category	Description	Identifiers (Land Use Codes)
L29A	Service Stations 2	Lands where the dominant use or intended use is in whole or in part; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; with a rateable valuation of greater than \$750,000.	30
L30	Power Generation 1 (0-100MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of 100 Megawatts or less (excluding transformers / substations)	90, 94
L30A	Power Generation 2 (101-200MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of between 101 Megawatts and 200 Megawatts (excluding transformers / substations)	90, 94
L30B	Power Generation 3 (201MW+)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity greater than 200 Megawatts (excluding transformers / substations)	90, 94

5.1 Objections to Rate Category Classification

A landowner may object:

- Only to the to the rating category for land that is stated in a rate notice for the land; and
- Solely on the ground that the owner considers the land should belong to a different rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker. The approved objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: [Objection to Rate Category Classification](#).

The objection notice must:

- Be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Council;
- Be addressed to the Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- Nominate the rating category in which the owner claims the land should have been included in the relevant rating period covered by the rate notice; and
- Specify all of the facts and circumstances on which the claim is based.

If the owner of rateable land properly objects to the rating category for the land, then on receipt of the objection, the Chief Executive Officer or delegated officer will within 60 days after the objection was made:

- Consider the objection; and
- Decide to:
 - change the rating category for the land ; or

- not allow the objection; and
- c) Give written notice of the decision to the owner, stating the reasons for the decision.
- If the owner of rateable land is not satisfied with that decision, the owner may appeal by filing an appeal notice in the Land Court registry, within 42 days after the day when the owner received notice of the decision.

The appeal notice must be in the form approved by the Land Court.

The owner must give a copy of the filed appeal notice to Council within 7 days after the appeal notice is filed in the Land Court registry.

Note:

- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

5.2 Differential General Rates and Minimum General Rates

For the 2025-26 financial year, the following Differential General Rates and Minimum General Rates will be levied on rateable land in each of the following rating categories:

GENERAL RATING CATEGORIES 2025-26 - SCHEDULE 2

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$565,000	1.9981	2,351
L1A	Mainland Commercial/Light Industry >\$565,000	2.0188	12,130
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.1822	5,730
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.2175	38,735
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	4.1222	279,281
L3	Heavy and Noxious Industry	3.7149	9,155
L4	Island Commercial / Industrial	2.1545	3,067
L5	Extractive >\$12,000	6.7913	9,256
L5A	Extractive <\$12,000	6.3804	4,511
L6	Other Rural	0.7511	2,130
L6A	Beef Cattle Production 1 <\$2,000,001	0.7654	2,130
L6B	Beef Cattle Production 2 \$2,000,001 - \$5,000,000	0.6759	19,488
L6C	Beef Cattle Production 3 \$5,000,001 - \$10,000,000	0.6961	35,499
L6D	Beef Cattle Production 4 >\$10,000,001	0.6855	77,087
L7	Child Care	1.9981	2,351
L8	Major Tourism/Accommodation Facilities	2.1404	185,980

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L9	Residential 1 <\$210,000	1.1804	1,387
L10	Residential 2 \$210,001 - \$420,000	0.9708	2,417
L11	Residential 3 \$420,001 - \$915,000	0.8495	3,895
L12	Residential 4 >\$915,001	0.7613	7,109
L15	Large Residential 1 <\$210,000	1.1527	1,574
L16	Large Residential 2 \$210,001 - \$420,000	0.8889	2,625
L17	Large Residential 3 \$420,001- \$915,000	0.8162	3,987
L18	Large Residential 4 >\$915,000	0.7380	7,317
L21.1	Multi Residential Non Strata <10 Dwellings <\$255,000	1.3933	2,080
L21.2	Multi Residential Non Strata <10 Dwellings >\$255,000	1.1456	3,626
L21A	Multi Residential Non Strata 10-14 Dwellings	1.4165	13,870
L21B	Multi Residential Non Strata 15-19 Dwellings	1.4756	20,805
L21C	Multi Residential Non Strata 20-49 Dwellings	1.5346	27,740
L21D	Multi Residential Non Strata 50-99 Dwellings	1.5346	69,350
L21E	Multi Residential Non Strata 100-149 Dwellings	1.5346	138,700
L21F	Multi Residential Non Strata 150-199 Dwellings	1.5346	208,050
L21G	Multi Residential Non Strata 200-249 Dwellings	1.5346	277,400
L21H	Multi Residential Non Strata ≥250 Dwellings	1.5346	346,750
L22	Strata Commercial/Industrial	2.4069	2,351
L23	Strata Residential >500m ²	1.3575	2,417
L23A	Strata Residential <500m ²	1.4165	1,574
L24	Vacant land >\$915,000	2.3609	25,827
L26	Special uses	1.3635	5,493
L27	Other	2.0289	2,365
L28	Reservoir/pump site ≤\$10,000	0.7590	1,337
L29	Service Stations <\$750,000	2.1948	2,375
L29A	Service Stations >\$750,000	1.9555	12,078
L30	Power Generation 1 (0-100 Megawatts)	3.0558	18,202
L30A	Power Generation 2 (101-200 Megawatts)	5.9922	42,422
L30B	Power Generation 3 (>200 Megawatts)	8.9881	90,863

Note: Minimum General Rates will not apply to land to which Sections 49-51 of the *Land Valuation Act 2010* applies.

6. Limitation on Rate Increase (Chapter 4, Part 9, Division 3 *Local Government Regulation 2012*)

Council has determined that it is not appropriate to limit the increase in rates or charges and will not be making a resolution to limit the increases in rates and charges for the 2025-26 financial year.

7. Link with other Council Plans

Rates and charges have been set with Council's 5 Year Corporate Plan (Community Plan 2030), Long Term Asset Management Plan and Annual Operational Plan in mind. The alignment of these plans will ensure that Council is able to deliver the services at the level expected by the community and over the long-term Council will be better equipped to deliver on the aspirations of each of the communities in the region.

Council's 5 Year Corporate Plan (Community Plan 2030), Long Term Asset Management Plan, Annual Operational Plan and Budget are the mechanisms used to ensure that steps towards the delivery of the Long-Term Financial Forecast are being made.

It is Council's assessment that the rates and charges outlined in this Revenue Statement will generate revenue for Council that will deliver the Budget as set and the first steps towards the delivery of sustainable services as documented in the long-term financial forecast.

Commencing with the 2025-26 financial year budget, Council will ensure that the funds required for capital renewal and replacements is determined by reference to Council's Asset Management Plans and Asset Management System. Council utilises a system which determines that timing of asset renewal and replacement based on condition assessments and the life of each asset.

8. Operating Capacity

Council's current budget and long-term financial goal is to increase, where possible, the operating capability of Council. Council's position is to maintain a reasonable level of services across all activities and functions. Council plans to maintain, replace and upgrade infrastructure in line with the level of revenue raised and Council's asset management plans and systems.

Council policy is to:

- a) Replace plant and equipment in accordance with the Fleet Renewal Program;
- b) Maintain and upgrade the Regional Road Network;
- c) Improve and upgrade Water Supply infrastructure;
- d) Improve and upgrade Sewerage infrastructure;
- e) Maintain and upgrade other infrastructure; and
- f) Maintain and improve the current level of services to residents.

The maintenance, upgrading and improvements to services and infrastructure will be based on current revenue levels and in accordance with the current borrowing policy.

8.1 Provisions

Council will endeavour to ensure cash funds are available to cover 100% of the current liability in respect of Long Service Leave and Annual Leave and the pro-rata portion of the non-current Long Service Leave Entitlements payable upon a person ceasing employment with Council.

8.2 Depreciation Policy

To comply with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council will fund depreciation so as to reduce significant financial outlays required to replace existing assets. In determining the extent of depreciation funding Council will consider the current needs of the Region.

It is Council's intention to fund major infrastructure depreciation where the replacement of the asset could not be easily undertaken with funds obtained on a year-by-year basis. In particular, this relates to water, sewerage and wastewater assets, and plant and machinery. In relation to other assets Council will attempt to undertake works that are either of a capital or preventative major

maintenance nature to the equivalent level of depreciation to maintain the existing value of the asset. This particularly applies to roads and buildings.

8.3 Application of the Code of Competitive Conduct

Council will be adopting and applying the Code of Competitive Conduct to the Water and Sewerage Operations, Waste Operations, and Building Certification business activities during the 2025-26 financial year.

8.4 Business Activity Fees [Section 172(1)(d) of the Local Government Regulation 2012]

Council conducts the following business activities on a commercial basis, and the following fees are received for services conducted in these businesses:

Business Activity	Fees Received
Waste Management	• Disposal fees (landfill & transfer station) • Waste Cleansing rates.
Water, Sewerage and Wastewater	• Water charges: - availability fee (fixed cost component) - consumption fee • Private works including new connections and meters. • Sewerage / Wastewater charges - annual charge.

Depending on the commercial environment in which the business operates, Council has regard to the competitive neutrality principle and National Competition Policy and the following criteria in determining the amount of the above fees:

- Operating costs,
- Borrowing costs; and
- Return on capital.

9. Special Rates/Charges (s 94 Local Government Act 2009)

The charges are calculated on the estimated cost to Council of providing the service, facility or activity. Council will make and levy upon identified land pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, special charges to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities, where-

- a) The land or its occupiers: specially benefits from the service, facility or activity, or has or will have special access to the service, facility or activity; or
- b) The land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- c) The occupier of the land specially contributes to the need for the service, facility or activity.

Revenue raised from these special rates and charges will only be used to fund the implementation program for the specific services, facilities or activities. A discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to these special rates and charges.

9.1 Rural Fire Services Levy

Pursuant to section 152ZD of the *Fire Services Act 1990*, section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council has decided to make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the tables below.

The overall plan for each special charge is as follows:

- a) The service, facility or activity for which the plan is made is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades.
- b) The rateable land to which the plan applies is identified in the special charge table in the defined benefit areas.
- c) The estimated time for implementing the overall plan is twelve (12) months ending 30 June 2026; however, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- d) The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$217,415.

The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier/owner of the land to be levied with the special charge specifically benefits from the service, facility or activity funded by the special charge because the rural fire brigades are charged with firefighting and fire prevention under the *Fire Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

KEPPEL GROUP

Rural Fire Brigade	Levy 2025-26	Rural Fire Brigade	Levy 2025-26
Adelaide Park	\$40	Kunwarara	-
Barmoya	\$40	Marlborough	-
Belmont	\$65	Maryvale	\$30
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25
Cooberrie	\$10	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$50
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$20		

The rateable land to which the special charge will apply, is land within the areas separately described on a map titled 'Keppel Group' – these being:

'Rural Fire Brigade – Adelaide Park'	'Rural Fire Brigade – Kunwarara'
'Rural Fire Brigade – Barmoya'	'Rural Fire Brigade – Marlborough'
'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmore'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberrie'	'Rural Fire Brigade – Stockyard Point'
'Rural Fire Brigade – Coowonga'	'Rural Fire Brigade – Tanby'
'Rural Fire Brigade – Great Keppel Island'	'Rural Fire Brigade – The Caves'
'Rural Fire Brigade – Hidden Valley'	'Rural Fire Brigade – Wattlebank'
'Rural Fire Brigade – Jardine'	'Rural Fire Brigade – Woodbury'
'Rural Fire Brigade – Keppel Sands'	

Note: Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

9.2 North West Emu Park Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of a reticulated sewerage service to North West Emu Park.

The overall plan for the North West Emu Park Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.
- b) The rateable land to which the plan applies is every parcel of rateable land within the areas separately described on a map titled 'North West Emu Park Sewerage Benefited Area' (see Attachment 3).
- c) The estimated cost of implementing the overall plan is \$2,377,000 (being the cost of infrastructure constructed).
- d) The estimated time for carrying out the overall plan is (20) years commencing 1 July 2009.

The special charge is to reimburse Council \$1,244,208 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan for the North West Emu Park Sewerage Special Charge for the 2025-26 financial year comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

The funds that have been raised per parcel to date:

2009-10	\$481.00	2017-18	\$478.00
2010-11	\$478.00	2018-19	\$478.00
2011-12	\$478.00	2019-20	\$478.00
2012-13	\$478.00	2020-21	\$478.00
2013-14	\$478.00	2021-22	\$478.00
2014-15	\$478.00	2022-23	\$478.00
2015-16	\$478.00	2023-24	\$478.00
2016-17	\$478.00	2024-25	\$478.00

With the implementation of the North West Emu Park Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy special access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$481 per parcel for the first year commencing 1 July 2009. The annual charge of \$478 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council of \$1,839.50 by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment of \$1,839.50 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the special charge levy for that future financial year, would cause them hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding will be required to be paid at the time of lodging the application.

All parcels within the 'North West Emu Park Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Charge.

9.3 Causeway Township Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of reticulated sewerage to Causeway Township.

The overall plan for the Causeway Township Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works were completed during the financial year 2009-10, and there are no further works to be undertaken.
- b) The rateable land to which the plan applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area' (see Attachment 2).
- c) The estimated cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).
- d) The estimated time for carrying out the overall plan is twenty (20) years commencing 1 July 2009.

The charge is expected to reimburse Council \$386,400 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2025-26 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds that have been raised per parcel to date:

2009-10	\$235.50	2018-19	\$468.00
2010-11	\$468.00	2019-20	\$468.00

2011-12	\$468.00	2020-21	\$468.00
2012-13	\$468.00	2021-22	\$468.00
2013-14	\$468.00	2022-23	\$468.00
2014-15	\$468.00	2023-24	\$468.00
2015-16	\$468.00	2023-24	\$468.00
2016-17	\$468.00	2024-25	\$468.00
2017-18	\$468.00		

With the implementation of the Causeway Township Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy special access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$235.50 per parcel for the first year commencing 1 July 2009. The annual charge of \$468 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council of \$2,142.06 by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment of \$2,142.06 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$2,142.06 to also pay the special charge levy for that future financial year, would cause them hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Causeway Township Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

9.4 Muskera Beach Revetment Wall – Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge for the provision of a Revetment Wall to protect the identified properties adjoining Muskera Beach; 22 Kennedy Street through to 48 Reef Street in Zilzie.

The overall plan for the Muskera Beach Revetment Wall Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015-16, and there is no further work to be undertaken.
- b) The rateable land to which the plan applies is every parcel of rateable land within the area separately described on a map titled 'Muskers Beach Revetment Wall Benefited Area' (see Attachment 4).
- c) The estimated cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the revetment wall).
- d) The estimated time for carrying out the overall plan is (15) years from 1 July 2016.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because the revetment wall construction to be funded by the special charge will provide an increased level of protection from adverse coastal processes such as storm surge and wave action. Protection which would not have occurred if Council had not undertaken the project of constructing the revetment wall infrastructure.

The annual implementation plan in 2025-26 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskers Beach revetment wall.

The charge is expected to reimburse Council \$1,360,450 of the funds expended on the project. Council funded the cost of construction of the Muskers Beach revetment wall from its own revenue sources.

With the implementation of the Muskers Beach revetment wall, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the construction costs of the Project.

The charge shall vary from property to property in accordance with the length of property frontage adjacent to the wall. The annual charge per property will be applied for the balance of the fifteen (15) years per parcel from 1 July 2016 on the basis of \$192.56 per l/m of property frontage.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council (value available upon request on a per property basis) by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment (value available upon request on a per property basis) is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the special charge levy for that future financial year, would cause them hardship.

The combined charges for the entire Muskers Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2025.

10. Separate Charges (s 94 *Local Government Act 2009* / Chapter 4, Part 8 *Local Government Regulation 2012*)

Council will make and levy pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, separate charges to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area.

The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

Council considers that the benefit of each service, facility or activity is shared equally by all parcels of rateable land, regardless of their value.

10.1 Road Network Separate Charge

Council will make and levy a separate charge to defray part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Road Network Separate Charge will be \$152 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

10.2 Natural Environment Separate Charge

Council will make and levy a separate charge to defray part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Natural Environment Separate Charge will be \$17.40 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

10.3 Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in cost, Local Government has a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a separate charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Disaster Response Separate Charge will be \$60 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

11. Utility and Service Charges (s 94 Local Government Act 2009)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, for the 2025-26 financial year

for the provision of the following utility services: water; waste management (waste and recycling); and sewerage.

11.1 Water

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the financial year.

These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

As the water and sewerage (wastewater) functions are a significant business activity under the National Competition Policy requirements, the charges are also made to take into account tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary Council will charge all land (including vacant land) connected to its water supply services or capable of connection to its water supply services, a 2-part tariff for the 2025-26 financial year, comprised of a:

- a) Graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- b) Multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

The following additional policy is adopted in relation to water access charges:

- a) Subject to sub-paragraphs (b) to (h) next appearing below, the access charge will be applied on a per meter/lot basis.
- b) The access charge for an individual residential community title lot (i.e. strata lot) will be the sum payable for a 20mm water meter connection, regardless of the true size of the connection to the lot itself or to the development of which it forms part;
- c) Subject to sub-paragraph (d) next appearing below, the access charge for premises that contain residential flats or more than one self-contained residential dwellings (non-strata) will be the sum payable for a 20mm water meter connection multiplied by the number of flats or individual self-contained residential occupancies upon the premises, regardless of whether separate water meters are connected or the true size of the water meter connection. This includes flats, units, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings which may or may not have an individual meter for each self-contained dwelling;
- d) A single access charge shall apply for residential land containing a single residential dwelling together with one (1) additional self-contained secondary dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) provided that the additional secondary dwelling:
 - (i) has a floor area of less than 80m²
 - (ii) does not have a separate water meter connected; and
 - (iii) is not subject to a request by the owner to have a separate water meter connected.
- e) To prevent doubt, multiple/additional access charge/s shall apply for residential land that contains a residential dwelling together with one (1) additional self-contained dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings):
 - (i) if the additional dwelling has a floor area of greater than 80m²; or
 - (ii) if the additional dwelling has a floor area of less than 80m² and either a separate water meter has been connected to that secondary dwelling, or the owner has requested that a separate water meter be connected.
- f) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- g) The access charge for an individual commercial community title lot will be:

- if the size of the water meter at the boundary of the scheme land (i.e. the meter to which the property services to individual scheme lots connect) is not greater than 50mm, then the access charge per lot shall be the sum payable for a 20mm water meter connection; and
 - if the size of the water meter at the boundary of the scheme land is greater than 50mm, the standard non-residential access charges according to the meter size will apply.
- h) Combined Fire and General (Non-Firefighting) Connections - subject to an assessment by a suitably qualified hydraulic designer and evidence of such being presented to Council, the access charge for a combined fire and general connection may be reduced to the equivalent charge for the general component of the connection. For example, the general component of a warehouse with a 100mm combined fire and general connection may be that of a 20mm connection. In this instance, Council could approve an access charge based on a 20mm connection.

The following additional policy is adopted in relation to consumption charges:

- a) Where water is supplied to non-strata premises that comprise residential flats or more than one self-contained residential dwelling, the consumption volume allowed in each tier will be multiplied by the number of flats, or self-contained dwellings, upon the premises;
- b) Where water is supplied to a lot, or a common property area, in a community titles scheme, and there is no practical way available to Council to measure the extent to which the service is supplied to each lot, or common property area, because they are not separately metered, Council will levy the consumption charges for the water supplied in the manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:
- Council will levy each lot owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the contribution schedule lot entitlement of the owner's lot to the aggregate of contribution schedule lot entitlements recorded in the community management statement for the community titles scheme; or
 - For a community titles scheme in which there is only a single schedule of lot entitlements rather than a contributions schedule and an interest schedule (i.e. a scheme that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997*), Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the lot entitlement of the owner's lot to the aggregate of lot entitlements recorded in the building units plan or the group title plan of which the lot is part; or
 - Alternatively to levying the consumption charges on the basis of lot entitlement, Council may exercise its discretion to enter with the body corporate for a community titles scheme to which the *Body Corporate and Community Management Act 1997* applies an arrangement under which the body corporate accepts liability for the full consumption charge payable upon the supplied volume recorded on the water meter at the boundary of the scheme land, in which case Council will levy the body corporate for the full amount of the consumption charge and will make no separate levies against lots in the scheme.
- c) Where water is supplied to the common property of a community titles scheme, and that supply is metered separately from the water supplied to the individual lots in the scheme, Council will levy upon the body corporate the consumption charge for that water;
- d) Where more than one residential dwelling house is situated upon a single parcel of land (that is to say, the land the subject of a single valuation), Council will charge a separate 2-part tariff for each dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings with floor area greater than 80m²) as if each were located upon a different, individually valued parcel;
- e) Where a single residential dwelling is situated partly upon one parcel of land and partly upon another, Council will charge a single 2-part tariff for supply to the building, and will levy the

tariff against the parcel upon which the dominant portion of the dwelling is situated. The dominant portion will be the portion of the house that has the greater floor area;

- f) The following provisions apply to premises serviced by a designated fire service:
- Council will charge a separate 2-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land;
 - The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter;
 - Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution;
 - The consumption charge will be, for a quarter for which the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, use of the service to fight a fire, either the standard consumption charge or that sum discounted by a percentage Council determines as appropriate;
 - If the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, that the service was used during a quarter to fight a fire, and Council determines after the end of that quarter that a discounted consumption charge was appropriate for the quarter, Council may credit against the next quarterly consumption charge the difference between the charge paid and the discounted charge determined as appropriate; and
 - To prevent doubt, Council may determine that a 100% discount is or was appropriate.
- g) For non-licensed premises (i.e. premises for which there exists no liquor license) occupied or used by approved sporting bodies, or approved non-profit charitable organisations, Council may provide a remission in accordance with its remissions policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates;
- h) Council will apply section 102 of the *Local Government Regulation 2012* to calculating water consumption charges against land or premises for which consumption charges were made and levied, so that:
- Regardless of whether the meter reading for the fourth quarter of the 2024-25 financial year occurs before the end of that financial year or after the beginning of the 2025-26 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2024-25 financial year; and
 - Regardless of whether the meter reading for the fourth quarter of the 2025-26 financial year occurs before the end of that financial year or after the beginning of the 2026-27 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2025-26 financial year.
- i) Council will apply section 102 of the *Local Government Regulation 2012* 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 2 weeks before the day or 2 weeks after the day;
- j) The commencing water meter reading for a quarterly consumption charge cycle (i.e. a quarter plus or minus 2 weeks at the beginning and the end of the quarter) is the reading last recorded in a quarterly charge cycle, or, in the case of a new meter connection, the reading recorded on the day of connection;
- k) The minimum value of a debt required to raise a charge will be \$5.00. If the total charge on an Assessment is less than this amount, then the charges will not be raised and consequently a bill will not be issued. This charge is not raised at all and is effectively written off which will prevent the raising of small balances where the cost of administration, printing, postage and collection is greater than the revenue returned; and
- l) For the purposes of making and levying water charges the following definitions apply:

- A dwelling need not include its own facilities for washing clothes to be considered self-contained;
- An approved sporting body is an association of persons, incorporated or not, and whether an individual association or a member of a class of association, that Council accepts or approves by resolution as a an entity whose object do not include making a profit ; or an entity that provides assistance or encouragement for arts or cultural development;
- An approved charitable organisation is an organisation incorporated or not, that Council accepts or approves by resolution as a charitable organisation, and whose constitution prevents the distribution of its income and assets to its members;
- A community title lot is a lot in a community titles scheme;
- A community titles scheme is a community titles scheme created under the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*);
- A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme;
- A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
- A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

11.2 Capricorn Coast Water Supply

A water supply charge will be levied by Council for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Capricorn Coast Water Supply Area, to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Capricorn Coast Water Supply Area, where the owner or occupier has requested to be connected to the water service and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2025 to 30 June 2026 and will generally be levied on a half yearly basis.

CAPRICORN COAST WATER SUPPLY SCHEME – RESIDENTIAL & NON-RESIDENTIAL ACCESS CHARGES

Meter Size	Annual Charge
20mm	\$ 800
25mm	\$ 1,250
32mm	\$ 2,048
40mm	\$ 3,200
50mm	\$ 5,000
65mm	\$ 8,450
80mm	\$ 12,800
100mm	\$ 20,000
150mm	\$ 45,000
200mm	\$ 80,000
Vacant Land	\$ 800

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**CAPRICORN COAST WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**CAPRICORN COAST WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40 /kl
2 nd Tier	>90kl per quarter	\$3.27 /kl

11.3 The Caves and Marlborough Water Supply

A water supply charge will be levied for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Caves and Marlborough Water Supply Area to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Caves and Marlborough Water Supply Area, where the owner or occupier has requested to be connected to the water service, and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below (per meter, or per lot, as appropriate) for the 2025-26 financial year and will generally be levied on a half yearly basis.

**THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME –
NON-RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 769
25mm	\$ 1,250
32mm	\$ 2,048
40mm	\$ 3,200
50mm	\$ 5,000
65mm	\$ 8,450
75mm	\$ 11,682
80mm	\$ 12,800
100mm	\$ 20,000
150mm	\$ 45,000
200mm	\$ 80,000
Vacant Land	\$ 769

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40 /kl
2 nd Tier	>90kl per quarter	\$3.27 /kl

11.4 Nerimbera Water Supply

A water supply charge will be levied by Council for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Nerimbera Water Supply Area, to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Nerimbera Water Supply Area, where the owner or occupier has requested to be connected to the water service, and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2025 to the 30 June 2026 and will generally be levied on a half yearly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON-RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 640
25mm	\$ 1,000
40mm	\$ 2,560
100mm	\$ 16,000
150mm	\$ 36,000
Vacant Land	\$ 640

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period (year) for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**NERIMBERA WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1st Tier	up to 90kl per quarter	\$1.40 /kl
2nd Tier	>90kl per quarter	\$3.27 /kl

11.5 Ogmore Water Supply

A water supply charge will be levied by Council for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Ogmore Water Supply Area, to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Ogmore Water Supply Area, where the owner or occupier has requested to be connected to the water service, and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2025 to 30 June 2026 and will generally be levied on a half yearly basis.

**OGMORE WATER SUPPLY SCHEME –
NON-RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 480
Vacant Land	\$ 480

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**OGMORE WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**OGMORE WATER SUPPLY SCHEME -
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40 /kl
2 nd Tier	>90kl per quarter	\$3.27 /kl

11.6 Sewerage

For the financial period beginning 1 July 2025 Council will make and levy a sewerage charge in respect of:

- all rateable land within the Declared Sewerage Areas of Livingstone Shire, or otherwise, to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the financial year. Council will make and levy the charge whether or not the land is occupied or not.

- all non-rateable land within the Declared Sewerage Areas of Livingstone Shire, where the owner or occupier has requested the sewerage service be provided to the land and the land is capable of being connected to the service, whether occupied or not occupied.

Council will make and levy the sewerage charge whether or not land is occupied or not.

The sewerage charge will be set to recover all the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2026 will be made and levied on the following basis:

- a) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- b) However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge:
 - The term single dwelling is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- c) In the case of land containing two or more dwellings, flats or units, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal;
- d) In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties (i.e. in common areas, communal living areas or public facilities); and
- e) For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1,200mm of a continuous style urinal or part thereof will count as one urinal.

Where there is more than one dwelling on a land parcel, additional sewerage charges shall apply as if each dwelling were on a separate land parcel (including flats, units, studios, cabins, relative retreats, independent living quarters and secondary dwellings).

However, if there is only one (1) additional dwelling on a land parcel; additional charges shall apply as if each dwelling were on a separate land parcel, only when the additional dwelling floor area exceeds 80m².

An additional dwelling need not include its own facilities for washing clothes to be considered self-contained.

Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more than one purpose, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the Differential General Rating Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3, or 4), the sewerage utility charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- a) A community titles lot is taken to be:
 - A single dwelling if it is used wholly or predominantly as a place of residence; and
 - A non-dwelling property in any other case.
- b) A community title lot is a lot in a community titles scheme;
- c) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*); and
- d) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:

LIVINGSTONE SHIRE COUNCIL SEWERAGE SCHEME – CHARGES

Sewered Premises	Basis	Number of Charges
Private Single Dwelling/Residential Unit or Stables or property subject to rural differential rate.	Each Residence (regardless of number of pedestals)	1 Charge
Land including two or more Dwellings, Unit, Flats, Studios, Cabins, Dwellings, Dual Occupancy and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings, dual occupancy and secondary dwellings)	1 Charge
Aged/Nursing Home Plus Aged/Nursing other facilities	Each Unit/Cottage Each Pedestal/Urinal	1 Charge 1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

For those properties in the Declared Sewerage Area, the annual charges as per the above schedule will be:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$ 1,038	\$ 986
Great Keppel Island	\$ 1,038	\$ 986

11.7 Waste & Recycling

For the 2025-26 financial year waste collection and recycling charges will only be applied to:

- Properties within the Designated Waste Collection Areas whether the land is occupied or not.
- All land, where the owner or occupier has requested a waste service be provided to the land and the land is capable of being provided with that service, whether occupied or not.

- Where a property is located on a service route or able to be accessed from a service route where the owner or occupier has requested a waste service to be provided and it is safe to provide this service.

Council will also levy a Waste Facility Charge equally on all residential properties that receive waste disposal vouchers within the Shire. The charge recognises:

- The residual cost of waste facilities and services which are not met from the refuse removal and disposal charges and other fees and charges collected on a user pays basis;
- Meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area; and
- Council wishes to reduce the burden on the general rate to fund Council's waste management facilities.

For the financial period beginning 1 July 2025, Council will make and levy the following utility charges on each property:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$634
Additional Collection – Waste	\$486
Additional Collection – Recycling	\$153
Ogmore - Waste Collection	\$312
Great Keppel Island - Combined Waste and Recycling Collection	\$790
Great Keppel Island - Additional Collection - Waste	\$690
Great Keppel Island - Additional Collection - Recycling	\$291
Waste Facility Charge	
Residential Waste Facility Charge	\$45
Commercial Services	
Waste Collection	\$595
Additional Collection – Waste Other than Normal Collection Day	\$710
Recycling Collection	\$172
Additional Collection - Recycling Other than Normal Collection Day	\$229
Ogmore - Waste Collection	\$361
Great Keppel Island - Combined Waste and Recycling Collection	\$902
Great Keppel Island - Additional Collection – Waste	\$690
Great Keppel Island - Additional Collection – Recycling	\$291

Services to be provided

- For the purposes of s 5 Local Law No.8 (Waste Management) 2018, at its 18 June 2024 Meeting, Council endorsed the update of the Designated Waste Collection Areas Procedure which identifies the following: designated Waste Collection Areas in which Council will conduct general waste collection (Collection Areas);
- May conduct general waste collection (Service Routes or be able to be accessed from a service route safely).

Premises in the Collection Areas will be supplied with the Minimum MGB per Premises and the frequency of collection which is identified in the Waste Management Schedule which is appended to Council's Designated Waste Collection Areas Procedure.

Application of Waste Collection and Recycling Charges

- a) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas or Service Routes/accessed from a Service Route.
- b) If a property has one or more residential structures or units capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit (including flats, studios, cabins, dwellings, relative retreats, dual occupancies, independent living quarters and secondary dwellings).
- c) Where an additional collection service is provided to a secondary dwelling, the additional relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- d) To prevent doubt, where a secondary dwelling exceeds the floor area of 80m² an additional domestic combined service must be provided.
- e) Where a collection service is provided to a residence on a property within Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3 or 4), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- f) For newly constructed structures, the Combined Waste and Recycling Collection charge will be applied from the date of plumbing/building approval or delivery of the MGB, whichever occurs first.
- g) If a collection service is cancelled in accordance with 5.8 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- h) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges

Combined Waste and Recycling Collection charge:
Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.
Additional Collection – Waste and Additional Collection – Recycling charges:
Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service.
Ogmore – Waste Collection charge:
Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.
Great Keppel Island – Combined Waste and Recycling Collection charge:
Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.
Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges:
Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service

Waste Facility Charge

Residential Waste Facility Charge:
Provision and access to waste management facilities, services and waste disposal vouchers.

Commercial Services Charges

Waste Collection charge:

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.
Recycling Collection charge: Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.
Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

12. Cost Recovery Fees (s 97 Local Government Act 2009)

Section 97 states that Council may fix a cost recovery fee for any of the following:

- a) An application for, or the issue of, an approval, consent, license, permission, registration or other authority under a local government act;
- b) Recording a change of ownership of land;
- c) Giving information kept under a local government act;
- d) Seizing property or animals under a local government act; or
- e) Performing a function other than one mentioned in paragraphs (a) to (d), imposed upon Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

The principles of Full Cost Pricing are applied in calculating all cost recovery fees of the Council where applicable, but the fees will not exceed the cost to Council of providing the service or taking the action for which each fee is charged.

Cost Recovery Fees are listed in Council's Register of Fees and Charges.

13. Other Fees and Charges (s 262 Local Government Act 2009)

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees (commercial fees) are made where Council provides a service and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

14. Time for Payment (s 118 Local Government Regulation 2012)

Rates and utility charges referred to in this Revenue Statement shall generally be levied half yearly (billing periods 1 July to 31 December 2025 (usually issued July/August) and 1 January to 30 June 2026 (usually issued January/February) except for water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice. Each rates and charges notice includes one half of the annual charges levied.

All rates and charges issued will be due and payable within at least 30 days after the issue of the rate notice for the rates or charges is issued.

15. Interest (s 133 Local Government Regulation 2012)

Overdue rates will bear interest at an annual rate of seven (7) percent in accordance with section 133(3)(b) of the *Local Government Regulation 2012* which is to be calculated on daily rests and as compound interest under section 133(2)(a) of the *Local Government Regulation 2012*. The calculated Interest will be charged at the end of each month.

16. Discount (s 130 Local Government Regulation 2012)

A discount at the rate of ten (10) percent will be allowed on gross Council rates and charges, excluding any charge specifically excluded from discount entitlement, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on original notice of the levy.

Charges excluded from discount entitlement include:

- a) Rural Fire Levy
- b) Emergency Services Levy
- c) North West Emu Park Sewerage Benefited Area Special Charge
- d) Causeway Township Sewerage Benefited Area Special Charge
- e) Musklers Beach Revetment Wall – Special Charge
- f) Water Consumption Charges
- g) Natural Environment Separate Charge
- h) Road Network Separate Charge
- i) Disaster Response Separate Charge
- j) Waste Facility Charge

17. Rate Concessions (s 121 Local Government Regulation 2012)

Council approves concessions each year prior to its budget meeting, in the form of the Rate Rebates and Remissions Policy. This will be adopted with the 2025-26 Budget. The main areas of concessions are as follows:

17.1 Pensioner Subsidy

Council will grant, by resolution, to eligible pensioner ratepayers under Council's Rates Rebates and Remissions Policy (including a person who is and remains in receipt of a Widow's or Widower's Allowance) a remission/rebate of 20% (to a maximum of \$300 per annum) of the general rates (only) levied on their principal place of residence, which they own and occupy, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

The concession is to be granted on the basis that Council is satisfied that the land is owned and occupied by a pensioner; upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme. (as defined by the *Local Government Regulation 2012*).

17.2 Permit to Occupy – Separate Charges

Council will grant, by resolution, a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites, provided that the ratepayer as shown on the assessment is the owner of another property in the Council area on which the Separate Charges have been levied.

The concession is to be granted on the basis that Council is satisfied that the payment of the additional separate charges will cause hardship to the land owner.

17.3 Permit to Occupy – General Rates

Council will grant, by resolution, a concession of up to \$600 in General Rates to all ratepayers for properties with assessments that only contain a permit to occupy for pump sites. Provided the ratepayer, as shown on the assessment, is the owner of another property in the Council area on which General Rates have been levied.

The concession is to be granted on the basis that Council is satisfied that the payment of the General Rates will cause hardship to the land owner.

17.4 Sporting Clubs and Associations

Council will grant, by resolution, varied levels of concessions to charitable and other Non-Profit and Charitable Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the Rates Rebates and Remissions Policy.

The concession is to be granted on the basis that Council is satisfied that the eligible ratepayers are entities whose objects do not include the making a profit.

17.5 Nature Reserves

Council will grant, by resolution, a rebate to ratepayers of properties where a Nature Refuge Agreement exists over the property. The amount of rebate being proportional to the area of land covered by the agreement.

The concessions may be granted if Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained.

18. Authority

It is a requirement of the *Local Government Act 2009* that Council's adopted budget for each financial year Council include a Revenue Statement.

19. Repeals/Amendments

This Statement repeals the former Livingstone Shire Council Statement titled 'Revenue Statement v12.0'.

Version	Date	Action
1.0	22/07/2014	Adopted
2.0	12/07/2015	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	27/07/2018	Amended Policy Adopted
6.1	02/10/2018	Administrative Amendments – reflect organisational restructure
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
11.0	13/06/2023	Amended Policy Adopted
12.0	23/07/2024	Amended Policy Adopted
13.0	09/06/2025	Amended Policy Adopted

TERRY DODDS PSM
CHIEF EXECUTIVE OFFICER

Attachment 1 - Land Use Codes

- 01 Vacant Urban Land
- 02 Single Unit Dwelling
- 03 Multi Unit Dwelling (Flats, Bed & Breakfast)
- 04 Large Homesite – Vacant
- 05 Large Homesite – Dwelling
- 06 Outbuilding
- 07 Guest House/Private Hotel
- 08 Building Units
- 09 Group Titles
- 10 Combined Multi-dwellings/Shops
- 11 Shop-Single
- 12 Shops - Shopping Group (more than six shops)
- 13 Shops - Shopping Group - two to six shops
- 14 Shops - Main Retail (Central Business District)
- 15 Shops - Secondary Retail (Fringe Central Business District) presence of service industry
- 16 Drive in shopping centre
- 17 Restaurant
- 18 Special Tourist Attraction
- 19 Walkway
- 20 Marina
- 21 Residential Institutions (Non-medical care)
- 22 Car Parks
- 23 Retail Warehouse
- 24 Sales area outdoors (Dealers, boats, cars etc)
- 25 Professional Offices
- 26 Funeral Parlours
- 27 Hospitals, conv. Homes (Medical care) (Private)
- 28 Warehouse & Bulk Stores
- 29 Transport Terminal
- 30 Service Station
- 31 Oil depot & refinery
- 32 Wharves
- 33 Builders yards
- 34 Cold Stores - ice works
- 35 General Industry
- 36 Light Industry
- 37 Noxious/offensive industry (including Abattoir)
- 38 Advertising – Hoarding
- 39 Harbour Industries
- 40 Extractive
- 41 Child Care ex kindergarten
- 42 Hotel/Tavern
- 43 Motels
- 44 Nurseries (Plants)
- 45 Theatres cinemas
- 46 Drive-in Theatre
- 47 Licensed club
- 48 Sports clubs/facilities
- 49 Caravan Parks

Revenue Statement

Adopted/Approved: Adopted, 9 June 2025
Version: 13.0

Portfolio: Office of the CEO
Business Unit: Finance and Governance

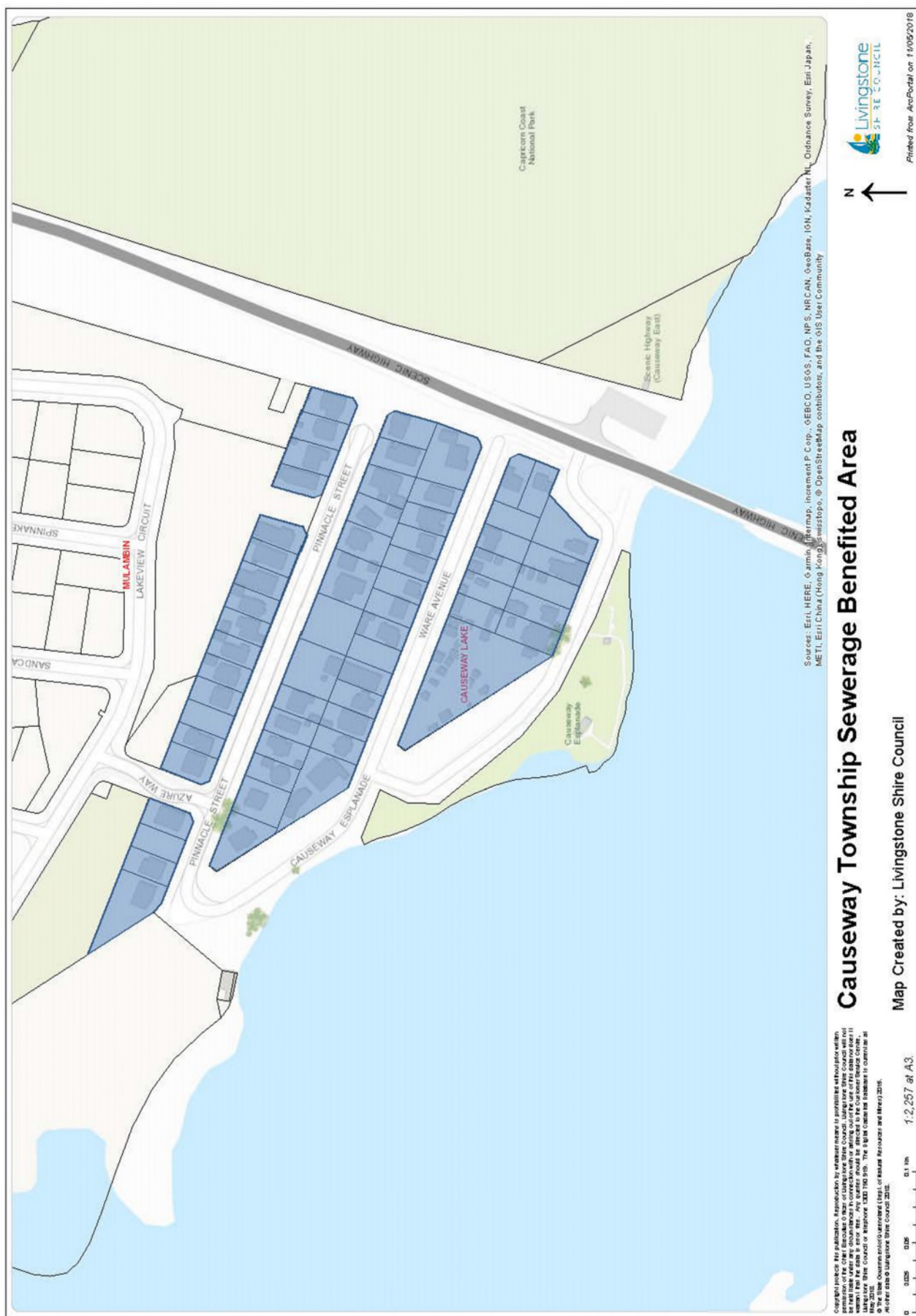
50 Other Clubs (non-business)
51 Religious
52 Cemeteries (incl. Crematoria)
53 not allocated
54 not allocated
55 Library
56 Show Grounds/Racecourse/Airfield
57 Parks/Gardens
58 Educational incl. Kindergarten
59 not allocated
60 Sheep Grazing – dry
61 Sheep breeding
62 not allocated
63 not allocated
64 Cattle Grazing – Breeding
65 Cattle breeding & fattening
66 Cattle fattening
67 Goats
68 Dairy Cattle - Milk-Quota
69 Dairy Cattle - no quota
70 Dairy Cattle – cream
71 Oil seeds
72 not allocated
73 Agriculture – Grains
74 Agriculture - Turf Farms
75 Sugar Cane
76 Tobacco
77 Cotton
78 Rice
79 Orchards
80 Tropical Fruits
81 Pineapples
82 Vineyards
83 Small Crops & Fodder – Irrigated
84 Small Crops & Fodder - non irrigated
85 Pigs
86 Horses
87 Poultry
88 Forestry & Logs
89 Animals Special
90 Stratum
91 Transformers
92 Defence Force Establishment
93 Peanuts
94 Vacant Rural Land (Excl. 1 & 4)
95 Reservoir, Dams, Pump sites, Bores
96 Public Hospital
97 Welfare home/institution
98 not allocated
99 Community Protection Centre

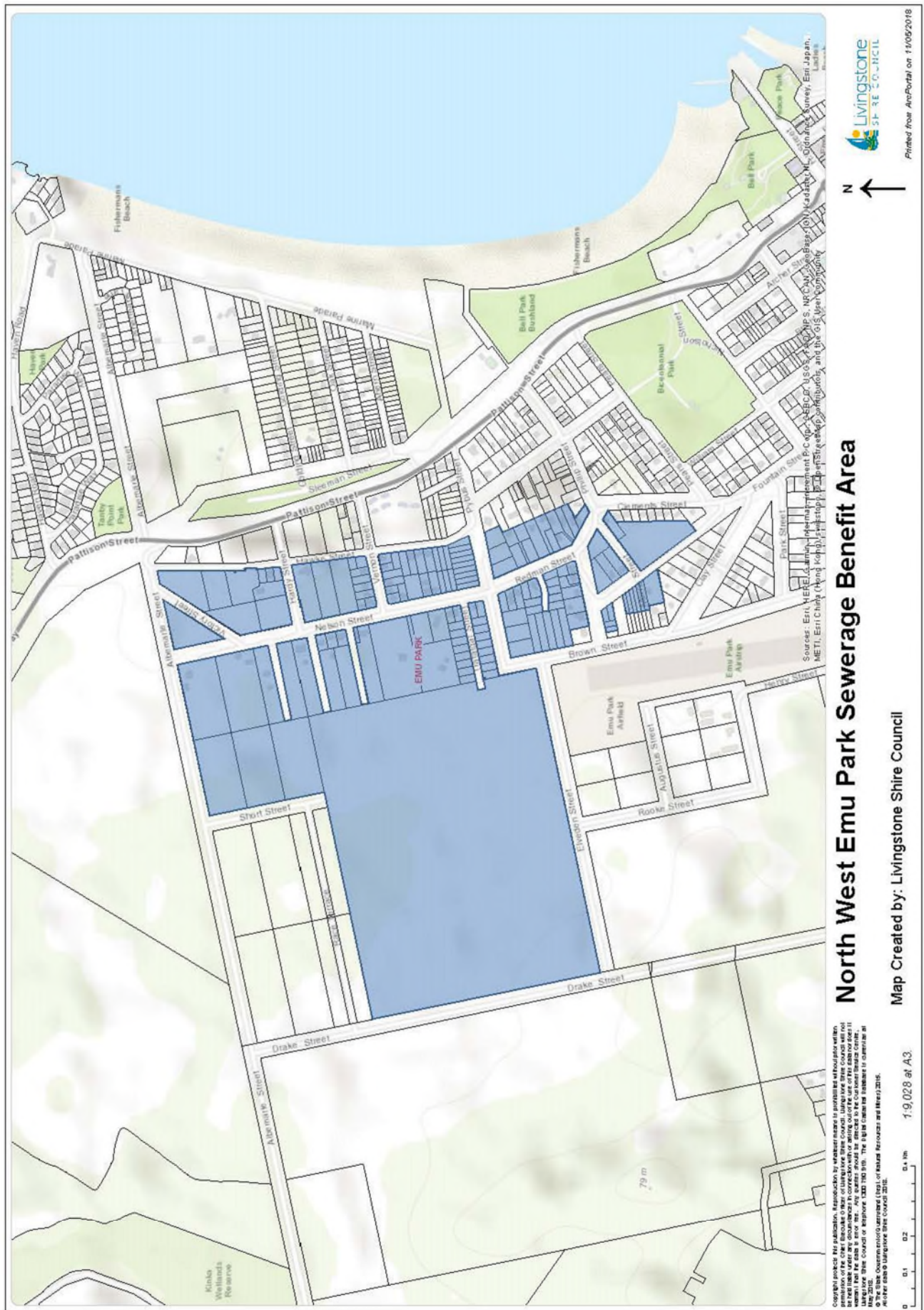
Revenue Statement

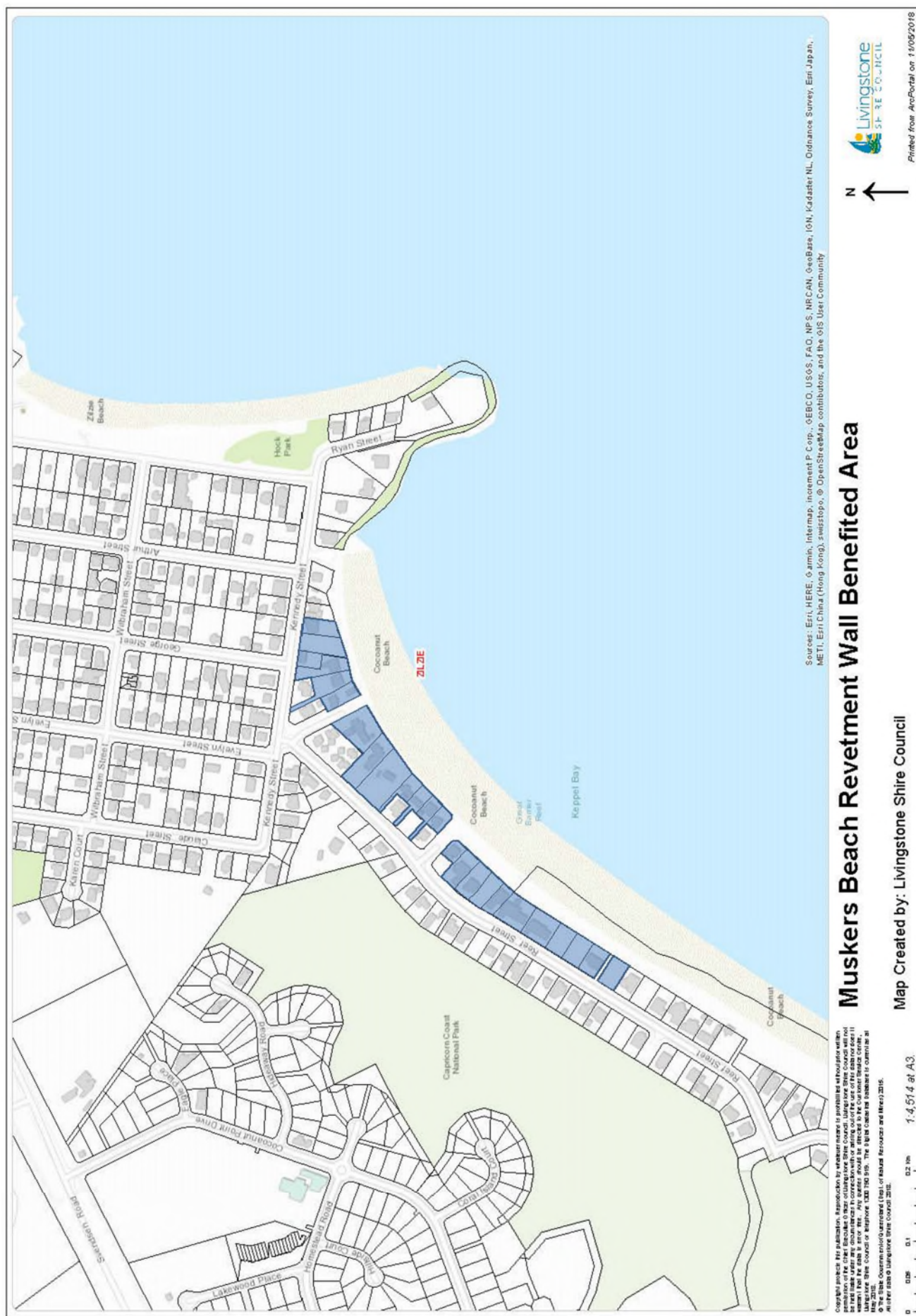
Adopted/Approved: Adopted, 9 June 2025

Version: 13.0

Portfolio: Office of the CEO
Business Unit: Finance and Governance







Great Keppel Island Declared Sewerage Area – Stage two

