

REVENUE STATEMENT

1 July 2019 – 30 June 2020

The Livingstone Shire Council 2019–20 Revenue Statement has been drafted to comply with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*.

1. Overview

This Revenue Statement has been developed to outline:

- the rates and charges that will be levied in the 2019-20 financial year;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- concessions that will be granted for rates and charges;
- criteria for cost-recovery fees; and
- criteria used to determine charges for business activities.

Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

2. Applicability

This Revenue Statement applies to the financial period from 1 July 2019 to 30 June 2020. 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 financial year beginning 1 July 2019, Livingstone Shire Council will make and levy rates and charges. Rates and charges to be levied will include:

- 1) Differential General Rates;
- 2) Special Rates and Charges;
- 3) Separate Charges; and
- 4) Utility Charges for Water, Sewerage and Waste Management.

4. General Rates Rationale

Council calculates and levies rates and charges utilising the rateable value of the land. This valuation is set by the Department of Natural Resources each year. The general rate charged on each parcel of land may be determined by dividing the total income needed from general rates by the rateable valuation of lands. However, there is considerable diversity in the Shire 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 services and facilities.

Council is committed to spreading the general rates burden equitably among categories and classes of ratepayers. This does not mean the general rate is levied on a “user pays system”. Instead, Council has designed the general rating system taking into account the following factors:

- The relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- The use of the land as it relates to actual and potential demand for Council services;
- Location of the land as it relates to actual and potential demand for Council services; and
- The impact of rateable valuations on the level of general rates to be paid.

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

Council adopts Differential General Rating for the following reasons:

- Council is committed to spreading the general rates burden equitably;
- The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- 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 area into categories specified in Schedule 1. The 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 category. Further:

- The identifiers for the purpose of such categories are set out within each of the categories specified hereunder in the schedule;
- In applying those identifiers to the rateable land within its area, the Chief Executive Officer may have regard to the intention expressed in relation to the description determined in respect of each such category;
- The primary land use codes supplied by the Department of Natural Resources and Mines and recorded in Council's rating files, identify the principal uses of the land as the indicators of whether rateable land falls within a particular category (until otherwise decided or amended, those land use codes shall constitute the "land use codes" for rating and charging purposes, see Schedule 2);
- In cases where there are multiple land uses; the land will be categorised with reference to its primary economic use;
- Where information becomes available that the land use code provided by the Department of Natural Resources and Mines has been superseded or is incorrect, the property may be included in another rating category by reference to the actual land use of the property and the description adopted for that rating category; and
- Subdivisions 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 subdivisions 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 Natural Resources and Mines for the applicable year of valuation.

7. **Link with other Council Plans**

Rates and Charges have been set with Council's Long Term Financial Forecast, Corporate Plan, Operational Plan and Asset Management Plans 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 Operational Plan, Asset Management Plans 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 set in this Revenue Statement will generate revenue for Council that will deliver the Budget as set and the first steps toward the delivery of sustainable services as documented in the long term financial plan.

Commencing with the 2019-20 Budget Council will ensure that the funds required from rates 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:

- 1) Replace plant and equipment in accordance with the Fleet Renewal Program;
- 2) Maintain and upgrade the Regional Road Network;
- 3) Improve and upgrade Water Supply infrastructure;
- 4) Improve and upgrade Waste Water infrastructure;
- 5) Maintain and upgrade other infrastructure; and
- 6) 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.

Provisions

Council will 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.

Depreciation Policy

In order 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 give consideration to 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 and waste water 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 so as to maintain the existing value of the asset. This particularly applies to roads and buildings.

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, Caravan Parks, and Building Certification business activities during the 2019-20 year.

National Competition Policy

In accordance with section 47 of the *Local Government Act 2009*, the Code of Competitive Conduct shall be applied for the 2019-20 financial year to all of Council's businesses. Pursuant to section 43 and section 44 of the *Local Government Act 2009*, the following Council

businesses when combined are over the set threshold to be considered as Significant Business Activity (\$13.96 Million 2019-20):

- Water
- Waste Water (Sewerage)

The Public Benefit Assessment of the Water and Waste Water activity recommended that Council operate this part of Council's activities by application of the Full Cost Pricing methodology of pricing the Two Part Water Tariff. Council will apply the Competitive Neutrality Principle and attempt to set rates, fees and charges on the basis of Full Cost Pricing. The implementation of the business reforms are designed to make Council activities more transparent and accountable. An assessment of the 2019-20 Charges have been made to determine whether the charges are set at a level to recover full costs or are set at a full cost price level.

GENERAL RATING CATEGORIES 2019-20

Schedule 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Commercial/ Light Industry ≤\$400,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is \$400,000 or less.	1,4,6,7,10 to 49 and 72 (excl. lands in any other category).
L1A	Commercial/ Light Industry >\$400,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is greater than \$400,000.	1,4,6,7,10 to 49 and 72 (excl. lands in any other category).
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with an area greater than 400m ² .	10,11,12,13,14, 15,16,23,24,28, 33, 35 inclusive and 36.
L2A	Major Shopping Centres with a floor area 0 – 10,000 sqm	Lands where the dominant use or intended use is a major shopping centre with onsite parking and a floor area of 0 – 10,000 sqm.	12 to 16 inclusive and 23.
L2B	Major Shopping Centres with a floor area 10,001 – 50,000 sqm	Lands where the dominant use or intended use is a major shopping centre with onsite parking and a floor area greater than 10,001 up to 50,000 sqm.	12 to 16 inclusive and 23.
L3	Heavy and Noxious Industry	Lands on the mainland where the purpose of use or intended use is a fuel dump or storage and oil refinery, heavy or general industry, or industry which emanates offensive noise, odour and dust and includes abattoirs.	31, 35, 37
L4	Island Commercial/ Industrial	Lands on the islands where the dominant use or intended use is commercial or light industrial.	1, 4, 6, 7, 10 to 49 (excl. lands in any other category).
L5	Extractive	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities.	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 less than \$1,000,001.	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 greater than \$1,000,000.	64 to 66
L8	Major Tourism /Accommodation Facilities	All lands where the dominant purpose for which it is used or intended for use is that of Accommodation – Tourist Facilities and- a) The land is used or intended for use commercially for that purpose; and b) The land is greater than 5ha. in area; and c) he accommodation capacity is greater than 100 rooms.	18
L9	Residential 1 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the rateable valuation is less than \$125,001. (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the rateable valuation is more than \$125,000 and less than \$225,001. (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the rateable valuation is more than \$225,000 and less than \$500,001. (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied or Vacant and- a) For Owner Occupied/Principal Place of Residence Land – the land has a rateable valuation more than \$500,000 and less than \$750,001; and b) For Vacant land – the land has a rateable valuation more than \$500,000 and less than \$600,001. (excl. lands in any other category).	1,2,6 and 72
L13	Residential 5 - Owner Occupied	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence and the rateable valuation is more than \$750,000 and less than \$1,000,001. (excl. lands in any other category).	2 and 6

L14	Residential 6 - Owner Occupied	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence and the rateable valuation is more than \$1,000,000. (excl. lands in any other category).	2 and 6
L9A	Residential 1 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is less than \$125,001.	2 and 6
L10A	Residential 2 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$125,000 and less than \$225,001.	2 and 6
L11A	Residential 3 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$225,000 and less than \$500,001.	2 and 6
L12A	Residential 4 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$500,000 and less than \$750,001.	2 and 6
L13A	Residential 5 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$750,000 and less than \$1,000,001.	2 and 6
L14A	Residential 6 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$1,000,000.	2 and 6
L15	Large Residential 1 – Owner Occupied/Vacant Land	Lands, Owner Occupied/Principal Place of Residence or Vacant Land, used or intended for use for residential purposes, with a rateable valuation less than \$225,001:- 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 – Owner Occupied/Vacant Land	Lands, Owner Occupied/Principal Place of Residence or Vacant Land, used or intended for use for residential purposes, with a rateable valuation is more than \$225,000 and less than \$500,001- 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

L17	Large Residential 3 – Owner Occupied/Vacant Land	<p>Lands where the dominant use or intended use is residential purposes, and having an area of 4000m² or greater; or 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; and:-</p> <p>a) For Owner Occupied Land/Principal Place of Residence – the land has a rateable valuation more than \$500,000 and less than \$1,000,001; and</p> <p>b) For Vacant Land - the land has a rateable valuation more than \$500,000 and less than \$600,001. (excl. lands in any other category).</p>	1,2,4,5,6,72 and 94
L18	Large Residential 4 – Owner Occupied	<p>Lands, Owner Occupied/Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$1,000,000 and less than \$10,000,001:-</p> <p>a) Having an area of 4000m² or greater; or</p> <p>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).</p>	2,5 and 6
L19	Large Residential 5 – Owner Occupied	<p>Lands, Owner Occupied/Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$10,000,000:-</p> <p>a) Having an area of 4000m² or greater; or</p> <p>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).</p>	2,5 and 6
L15A	Large Residential 1 – Non Owner Occupied	<p>Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation is less than \$225,001:</p> <p>a) Having an area of 4000m² or greater: or</p> <p>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.</p>	2,5 and 6
L16A	Large Residential 2 – Non Owner Occupied	<p>Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$225,000 and less than \$500,001:-</p> <p>a) Having an area of 4000m² or greater; or</p> <p>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.</p>	2,5 and 6

L17A	Large Residential 3 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$500,000 and less than \$1,000,001:- a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² within a Council planning scheme zone or precinct with a preferred minimum lot size of 4000m ² or greater.	2,5 and 6
L18A	Large Residential 4 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use is for residential purposes, with a rateable valuation more than \$1,000,000 and less than \$10,000,001:- 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.	2,5 and 6
L19A	Large Residential 5 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$10,000,000:- a) Having an area 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 .	2,5 and 6
L21	Strata (residential) – Owner Occupied	Lands that are part of a community title scheme and the dominant use or intended use is residential purposes, and dwelling/s is/are Owner Occupied/Principal Place of Residence. (excl. lands in any other category)	8 or 9
L21A	Flats and Strata (residential) – Non Owner Occupied	Lands that are part of a community title scheme or a parcel of land for two or more self-contained dwellings (including flats, & secondary dwellings), and the dominant use or intended use is residential purposes, and dwelling/s is/are not Owner Occupied/not Principal Place of Residence.	3, 8 or 9
L22	Strata (commercial/ industrial)	Lands that are part of a community title scheme, and the dominant use or intended use is commercial or industrial purposes.	8 or 9
L23	Strata >500sqm – Owner Occupied / Vacant Land	All land in a Community Title Scheme where the dominant use or intended use is for residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the individual lot size is not less than 500sqm.	8 or 9
L23A	Strata >500sqm - Non Owner Occupied	All land in a Community Title Scheme where the dominant use or intended use is for residential purposes, not Owner Occupied (not Principal Place of Residence) and the individual lot size is not less than 500sqm.	8 or 9
L24	Vacant land >\$600,000	Vacant land where the valuation is greater than \$600,000.	1, 4 and 72

L26	Special uses	Lands on the mainland where the dominant 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 lands not included elsewhere. Including but not limited to Transformers, Stratum, and Reservoirs, Dams and Bores.	90, 91 and 95 or not elsewhere categorised.
L28	Reservoir/Pump site	Lands where the valuation is less than \$10,000 and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95

Objections to Rate Category Classification

A landowner may object:

- 1) only to the categorisation of the land; and
- 2) on the sole ground that, having regard to the description decided by Livingstone Shire Council by which rateable land is categorised, the land should have been included, as at the date of issue of the relevant rate notice, in another 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 official objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: www.livingstone.qld.gov.au.

The notice of the objection must:

- 1) be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Livingstone Shire Council;
- 2) be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- 3) nominate the rating category in which the owner claims the land should have been included; and
- 4) specify the facts and circumstances on which the claim is based.

On receipt of an objection the Chief Executive Officer or delegated officer will, within 60 days after the end of the period within which the objection had to be made:

- 1) consider the categorisation of the land;
- 2) consider the facts and circumstances on which the claim is based;
- 3) decide to:
 - a) allow the objection; or
 - b) disallow the objection; or
- 4) decide that the land should be included in another rating category; and
- 5) give written notice of the decision to the owner, stating the reasons for the decision.

If the owner is not satisfied with the decision an appeal may be started by filing a notice of appeal in the Land Court registry within 35 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

Note that:

- the sole ground on which an owner may object is that Council has miscategorised the land with respect to the criteria for the category in which the land has been included as at the date of issue of the relevant rate notice;
- 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.

For the financial period from 1 July 2019 to 30 June 2020 the Differential General Rates and minimum general rates will be levied on the Differential General Rate categories as follows:

General Rating Categories

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry ≤\$400,000	1.8509	1,311
L1A	Mainland Commercial/Light Industry >\$400,000	2.0048	1,349
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales	2.1431	4,096
L2A	Major Shopping Centres with a floor area 0 – 10,000 sqm	2.5181	28,477
L2B	Major Shopping Centres with a floor area 10,001 – 50,000 sqm	3.2293	218,655
L3	Heavy and Noxious Industry	2.5791	3,019
L4	Island Commercial / Industrial	1.5477	2,048
L5	Extractive	6.8787	3,804
L6	Other Rural	1.2591	1,394
L6A	Beef Cattle Production 1	1.2452	1,394
L6B	Beef Cattle Production 2	1.14	14,895
L8	Major Tourism/Accommodation Facilities	2.85	150,824
L9	Residential 1 – Owner Occupied/Vacant Land	1.0925	683
L9A	Residential 1 - Non Owner Occupied	1.1147	696
L10	Residential 2 – Owner Occupied/Vacant Land	1.0378	1,366
L10A	Residential 2 - Non Owner Occupied	1.0591	1,394
L11	Residential 3 – Owner Occupied/Vacant Land	0.9841	2,343
L11A	Residential 3 - Non Owner Occupied	1.0029	2,390
L12	Residential 4 – Owner Occupied/Vacant Land	0.8762	4,917
L12A	Residential 4 - Non Owner Occupied	0.8941	5,017
L13	Residential 5 – Owner Occupied	0.8194	6,577
L13A	Residential 5 - Non Owner Occupied	0.8361	6,711
L14	Residential 6 – Owner Occupied	0.7659	8,195
L14A	Residential 6 - Non Owner Occupied	0.7815	8,362
L15	Large Residential 1 – Owner Occupied/Vacant Land	1.1607	746
L15A	Large Residential 1 - Non Owner Occupied	1.2007	772
L16	Large Residential 2 – Owner Occupied/Vacant Land	1.106	2,612
L16A	Large Residential 2 - Non Owner Occupied	1.1442	2,702
L17	Large Residential 3 – Owner Occupied/Vacant Land	0.9988	5,534
L17A	Large Residential 3 - Non Owner Occupied	1.0333	5,725
L18	Large Residential 4 – Owner Occupied	0.8021	9,990

L18A	Large Residential 4 - Non Owner Occupied	0.8298	10,335
L19	Large Residential 5 – Owner Occupied	0.5614	80,211
L19A	Large Residential 5 - Non Owner Occupied	0.5807	82,977
L21	Strata (residential) – Owner Occupied	1.2394	757
L21A	Flat and Strata (residential) - Non Owner Occupied	1.2647	772
L22	Strata (commercial/industrial)	2.1524	1,311
L23	Strata >500sqm – Owner Occupied	2.7398	1,376
L23A	Strata >500sqm - Non Owner Occupied	2.7957	1,404
L24	Vacant land >\$600,000	2.4355	1,345
L26	Special uses	1.5945	2,233
L27	Other	2.0173	1,349
L28	Reservoir/pump site < \$10,000	2.1566	557

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

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

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

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

The charges are calculated on the estimated cost to Council of providing the services, Council will make and levy upon identified land pursuant to section 94 of the *Local Government Act 2009*, special charges to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities because, the land or its occupiers has especially benefited, or will especially benefit from, or will have special access to the identified services, facilities or activities, or the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities. Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to these charges.

Rural Fire Services Levy

Pursuant to section 128A of the *Fire and Emergency Service Act 1990* and section 94 of the *Local Government Act 2009*, Council make and levy special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below:

Keppel Group

Rural Fire Brigade	Levy 2019-20	Rural Fire Brigade	Levy 2019-20
Adelaide Park Road	\$40	Kunwarara	-
Barmoya	-	Marlborough	\$30
Belmont	\$80	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$80
Byfield	\$25	Nerimbera	\$10
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25

Cooberrie	\$25	Stockyard Point	\$50
Coowonga	\$100	Tanby	\$50
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$60	Wattlebank	-
Jardine	\$30	Woodbury	\$30
Keppel Sands	\$50		

The rateable land to which the special charge will apply is land within the areas separately described on a map titled:

Keppel Group

'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'	

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

The overall plan for each special charge is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.

The time for implementing the overall plan is twelve (12) months ending 30 June 2020. However, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.

The works and services specified in the overall plan will be carried out or provided during the financial year ending on 30 June 2020.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$238,220.

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 has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising firefighting services, because the rural fire brigades are charged with firefighting and fire prevention under *the Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

North West Emu Park Sewerage Benefited Area – Special Charge

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

The rateable land to which the charge 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 1).

The service, facility or activity for which the special charge 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.

The cost of implementing the overall plan is \$2,377,000 (being the cost of infrastructure constructed).

The 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 in 2019-20 comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

The funds have been raised per parcel to date:

2009-10	\$481.00
2010-11	\$478.00
2011-12	\$478.00
2012-13	\$478.00
2013-14	\$478.00
2014-15	\$478.00
2015-16	\$478.00
2016-17	\$478.00
2017-18	\$478.00
2018-19	\$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. Other funding will include contributions by developers of land within the benefited area.

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 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 \$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.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the North West Emu Park Sewerage Benefited Area – Special Charge on those assessments where the sum of \$3,075.64 is paid to Council by 30 August 2019 (which amount represents the 2019-20 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes 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 '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.

Causeway Township Sewerage Benefited Area – Special Charge

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

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area' (see Attachment 2).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works was completed during the financial year 2009-10, and there is no further works to be undertaken.

The cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).

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 2019-20 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds have been raised per parcel to date:

2009-10	\$235.50
2010-11	\$468.00
2011-12	\$468.00
2012-13	\$468.00
2013-14	\$468.00
2014-15	\$468.00
2015-16	\$468.00
2016-17	\$468.00
2017-18	\$468.00
2018-19	\$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. Other funding will include contributions by developers of land within the benefited area.

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 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.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Causeway Township Sewerage Benefited Area – Special Charge on those assessments where the sum of \$3,314.23 is paid to Council by 30 August 2019 (which amount represents the 2019-20 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes 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.

Mulambin Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of reticulated sewerage to the identified part of Mulambin.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Mulambin Sewerage Benefited Area' (see Attachment 3).

The service, facility or activity for which the special charge is made is the construction and commissioning of trunk sewerage infrastructure necessary for providing reticulated sewerage to the Mulambin Sewerage Benefited Area. The works were completed during the financial year 2006-07, and there is no further works to be undertaken.

The cost of implementing the overall plan is approximately \$1,100,000 (being the cost of infrastructure constructed to the connection at Lammermoor). Contribution identified below is also apportioned towards the trunk infrastructure from Lammermoor back to the Yeppoon Sewerage Treatment Plant.

The charge is expected to reimburse Council \$145,314 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 2019-20 comprises reimbursement to Council of part of the cost that it has incurred to construct the Mulambin Sewerage Scheme.

The funds have been raised per parcel to date:

2014-15	\$722.00
2015-16	\$722.00
2016-17	\$722.00
2017-18	\$722.00
2018-19	\$722.00

With the implementation of the Mulambin 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. Other funding will include contributions by developers of land within the benefited area.

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 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 be \$722 per annum for the balance of the ten (10) years per parcel commencing 1 July 2014.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Mulambin Sewerage Benefited Area – Special Charge on those assessments where the sum of \$3,128.63 is paid to Council by 30 August 2019 (which amount represents the 2019-20 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes 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 'Mulambin 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.

Muskers Beach Revetment Wall – Special Charge

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

The rateable land to which the charge 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).

The service, facility or activity for which the special charge 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.

The cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the 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.

The annual implementation plan in 2019-20 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskers Beach revetment wall.

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 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 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.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Muskers Beach Revetment Wall – Special Charge on those assessments that elect to make a lump sum payment (value available upon request on a per property basis) prior to the 30 August 2019 (the lump sum value is representative of the 2019-20 per assessment cost to Council), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes 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 2019.

11. 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* 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.

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 \$560 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.

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 \$65 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.

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 \$25 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.

12. 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*, for the financial year beginning 1 July 2019 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

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 waste water functions are a Type 3 activity under the National Competition Policy requirements, the charges are also made to recover tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary Council will charge all land connected to its water supply or capable of connection to the supply, a two-part tariff for the period 1 July 2019 to 30 June 2020, comprised of:

- a graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- a 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 access charges:

- 1) The access charge for an individual residential community title 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;
- 2) The access charge for premises that contain residential flats or more than one self-contained residential occupancies 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 the connection of a meter or the true size of the connection to the premises. This includes secondary dwellings which may or may not have an individual meter for each self-contained dwelling;
- 3) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- 4) The access charge for an individual commercial community title lot will be:
 - a) 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
 - b) 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.
- 5) 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:

- 1) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats, or self-contained dwellings upon the premises;
- 2) Where water is supplied to premises that comprise a community titles scheme, and;
 - a) the supply to each individual lot in the scheme is not separately metered from the supply to each other lot and from the supply to the common property; or
 - b) the supply to each individual lot in the scheme is separately metered from the supply to each other lot but the supply to common property is not separately metered from the supplies to the lots;

Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely;

- a) 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
- b) 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
 - c) 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.
- 3) 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;
 - 4) Where more than one 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 two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel;
 - 5) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the house is situated. The dominant portion will be the portion of the house that has the greater floor area;
 - 6) The following provisions apply to premises serviced by a designated fire service:
 - a) Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land;
 - b) The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter;
 - c) Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution;
 - d) 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;
 - e) 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
 - f) To prevent doubt, Council may determine that a 100% discount is or was appropriate.
 - 7) For non-licensed premises (ie premises for which there exists no liquor license) occupied or used by approved sporting bodies, or approved non-profit charitable organisations, Council will 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;

- 8) 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:
- a) Regardless of whether the meter reading for the fourth quarter of the 2018-19 financial year occurs before the end of that financial year or after the beginning of the 2019-20 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2018-19 financial year; and
 - b) Regardless of whether the meter reading for the fourth quarter of the 2019-20 financial year occurs before the end of that financial year or after the beginning of the 2020-21 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2019-20 financial year.
- 9) 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;
- 10) 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;
- 11) 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
- 12) For the purposes of making and levying water charges the following definitions apply:
- a) 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 body that benefits the community by organising and conducting a sporting activity or sporting activities and whose constitution prevents the distribution of its income and assets to its members;
 - b) 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;
 - c) A community title lot is a lot in a community titles scheme;
 - d) 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*);
 - e) 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;
 - f) A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
 - g) 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.

Capricorn Coast Water Supply

For the financial period beginning 1 July 2019 a water supply charge will apply to all land in the Capricorn Coast Water Supply Area, either rateable or non-rateable, that is connected or capable of being connected whether occupied or not occupied, including residential and commercial users, and community title lots.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Capricorn Coast Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2019 to 30 June 2020 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	\$ 666
25mm	\$ 1,039
32mm	\$ 1,703
40mm	\$ 2,661
50mm	\$ 4,158
65mm	\$ 7,027
75mm	\$ 9,595
80mm	\$ 10,918
100mm	\$ 16,632
150mm	\$ 37,422
200mm	\$ 66,526
Vacant Land	\$ 666

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 for all properties located within the boundaries and approved properties outside the boundaries of the Capricorn Coast Water Supply Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from 1 July 2019 to 30 June 2020 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	\$2.03/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

The Caves and Marlborough Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2019 upon all land within, and approved land outside, the Caves Water Supply Area and the Marlborough Water Supply Area to which water is supplied or capable of supply, whether rateable or non-rateable, occupied or not occupied.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of The Caves Water Supply Area and the Marlborough Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2019 to 30 June 2020 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	\$ 459
25mm	\$ 718
32mm	\$ 1,175
40mm	\$ 1,837
50mm	\$ 2,870
65mm	\$ 4,850
75mm	\$ 6,457
80mm	\$ 7,346
100mm	\$ 10,946
150mm	\$ 25,827
200mm	\$ 45,914
Vacant Land	\$ 459

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 for all properties located within the boundaries and approved properties outside the boundaries of the Caves Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from 1 July 2019 to 30 June 2020 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	\$2.03/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 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning 1 July 2019, on all land to which water is supplied or capable of supply whether rateable or non-rateable, whether occupied or not occupied in the Nerimbera Water Supply Area.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Nerimbera Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2019 to the 30 June 2020 and will generally be levied on a half yearly basis.

Nerimbera Water Supply Scheme – Non Residential & Residential Access Charges

Meter Size	Annual Charge
20mm	\$ 438
25mm	\$ 684
40mm	\$ 1,751
100mm	\$ 10,946
Vacant Land	\$ 438

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Nerimbera Water Supply Area. The water period (year) for the consumption charge will be for a period from 1 July 2019 to 30 June 2020 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	\$2.03/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

Ogmore Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2019 upon all land within, and approved land outside, the Ogmore Water Supply Area to which water is supplied, whether rateable or non-rateable, occupied or not occupied.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Ogmore Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2019 to 30 June 2020 and will generally be levied on a half yearly basis.

The Ogmore Water Supply Scheme – Non Residential & Residential Access Charges

Meter Size	Annual Charge
20mm	\$ 385
Vacant Land	\$ 385

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 for all properties located within the boundaries and approved properties outside the boundaries of the Ogmore Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from 1 July 2019 to 30 June 2020 and billing will generally be in arrears on a quarterly basis.

The Ogmore Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.03/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

Sewerage

For the financial period beginning 1 July 2019 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Livingstone Shire 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 course of the financial year. Council will make and levy the charge whether the land is rateable or not and, whether the land is occupied or not.

The sewerage charge will be set to recover all of 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 2020 will be made and levied on the following basis:

- 1) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed;
- 2) 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.
- 3) In the case of flats, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal;
- 4) 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; and
- 5) 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 1200mm of a continuous style urinal or part thereof will count as one urinal.

Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel. 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 purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the Differential General Rating Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), 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:

- 1) A community titles lot is taken to be:
 - a) a single dwelling if it is used wholly or predominantly as a place of residence; and

- b) a non-dwelling property in any other case.
- 2) A community title lot is a lot in a community titles scheme;
 - 3) 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* (e.g. a development created under the *Integrated Resort Development Act 1987*); and
 - 4) 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 Dwelling/Residential Unit or Stables or property subject to rural differential rate.	Each Residence (regardless of number of pedestals)	1 Charge
Flats	Each Flat	1 Charge
Aged/Nursing Home	Each Unit/Cottage	1 Charge
Plus Aged/Nursing other fixtures	Each Pedestal/Urinal	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	\$ 813.00	\$ 772.00

Waste & Recycling

For the financial period beginning 1 July 2019, Council will make and levy the following utility charges:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$501
Additional Collection – Waste	\$393
Additional Collection – Recycling	\$250
Ogmore - Waste Collection	\$248
Great Keppel Island - Combined Waste and Recycling Collection	\$613
Great Keppel Island - Additional Collection - Waste	\$535
Great Keppel Island - Additional Collection - Recycling	\$225

Commercial Services	
Waste Collection	\$500
Additional Collection – Waste	\$500
Recycling Collection	\$256
Additional Collection - Recycling	\$256
Ogmore - Waste Collection	\$288
Great Keppel Island - Combined Waste and Recycling Collection	\$700
Great Keppel Island - Additional Collection – Waste	\$535
Great Keppel Island - Additional Collection – Recycling	\$225

Services to be provided

- 1) At its 6 February 2018 Meeting, Council adopted Designated Waste Collection Areas in which it may conduct collection services. At the same meeting, Council also adopted the following information for each Designated Waste Collection Area:

- a) Types of general waste collection to be provided;
- b) The standard general waste container (MGB) and the quantity to be provided per premises; and
- c) The frequency of collection.

This information is located in the Waste Management Schedule which is appended to Council's Waste and Recycling Collection Policy.

- 2) Collection services will be provided in accordance with the Waste Management Schedule.

Application of Waste Collection and Recycling Charges

- 1) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas which have a structure that has the potential to generate general waste.
- 2) 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.
- 3) Where a collection service is provided to a residence on a property within Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- 4) For newly constructed structures, the Combined Waste and Recycling Collection charge will be applied from the plumbing/building approval or delivery of the MGB, whichever occurs first.
- 5) If a collection service is cancelled in accordance with 5.6 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- 6) 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 5.3 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 5.3 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service

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 5.3 of Council's Waste and Recycling Collection Procedure.

13. 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:

- 1) An application for, or the issue of, an approval, consent, license, permission, registration or other authority under a local government act;
- 2) Recording a change of ownership of land;
- 3) Giving information kept under a local government act;
- 4) Seizing property or animals under a local government act; or
- 5) 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 which was last adopted at Council's Meeting held on 20 June 2019.

14. 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 are made where Council provides a service and the other party to the transaction can choose whether or not 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.

15. 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 beginning July/August and January/February) with the exception of 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.

All rates and charges issued will be due and payable within 35 days of the issue of a notice to pay.

16 Interest (s 133 *Local Government Regulation 2012*)

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) percent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

17. Discount (s 130 *Local Government Regulation 2012*)

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:

Rural Fire Levy

Emergency Services Levy

North West Emu Park Sewerage Benefited Area Special Charge

Causeway Township Sewerage Benefited Area Special Charge

Mulambin Sewerage Benefited Area Special Charge

Muskers Beach Revetment Wall – Special Charge

Water Consumption Charges

Natural Environment Separate Charge

Road Network Separate Charge

Disaster Response Separate Charge

18. 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 2019-20 Budget. The main areas of concessions are as follows:

Pensioner Subsidy

For pensioner ratepayers of their principal place of residence, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme, a remission 20% (to a maximum of \$300) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

For ratepayers of their principal place of residence, a person in receipt of a Widow/ers Allowance will be entitled to a remission of twenty (20) percent (to a maximum of \$300) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

In both cases, the remission is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*).

Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those 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 the Separate Charges have been levied.

The concession is offered on the basis that the payment of the additional separate charge will cause the ratepayer hardship.

Permit to Occupy – General Rates

Council will grant a concession of up to \$600.00 in General Rates for properties on those 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 remission is offered on the basis that the payment of General Rates will cause the ratepayer hardship.

Sporting Clubs and Associations

Council will grant 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 concessions are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.

19. Authority

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.

20. Repeals/Amendments

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

Version	Date	Action
1	22/07/2014	Adopted
2	24/07/2015	Amended Policy Adopted
3	12/07/2015	Amended Policy Adopted
4	12/07/2016	Amended Policy Adopted
5	27/06/2017	Amended Policy Adopted
6	27/07/2018	Amended Policy Adopted
6.1	02/10/2018	Administrative Amendments – reflect organisational restructure
7	11/07/2019	Amended Policy Adopted

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER

SCHEDULE 2 - 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

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







