

REVENUE STATEMENT

1 July 2024 – 30 June 2025

The Livingstone Shire Council 2024–25 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:

- a) the rates and charges that will be levied in the 2024-25 financial year;
- b) the differential general rating categories which will be levied;
- c) a description of each rating category;
- d) special rates and charges that will be applied;
- e) concessions that will be granted for rates and charges;
- f) criteria for cost-recovery fees; and
- g) 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 2024 to 30 June 2025. 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 2024, Livingstone Shire Council will make and levy rates and charges. Rates and charges to be levied will include:

- 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 calculates and levies rates and charges utilising the rateable value of the land. This valuation is set by the Department of 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:

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

5. 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 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 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:

- a) The identifiers for the purpose of such categories are set out within each of the categories specified hereunder in Schedule 1;
- b) 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;
- c) The primary land use codes supplied by the Department of Resources 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 Attachment 1);
- d) In cases where there are multiple land uses; the land will be categorised with reference to its primary economic use;
- e) Where information becomes available that 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 land use of the property and the description adopted for that rating category; and
- f) 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 Resources for the applicable year of valuation.

GENERAL RATING CATEGORIES 2024-25 SCHEDULE 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Mainland Commercial/ Light Industry <\$565,000	Lands on the mainland where the dominant use or intended use is commercial and light industrial 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/ Light Industry >\$565,000	Lands on the mainland where the dominant use or intended use is commercial and light industrial 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, 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 >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, 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 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 >\$12,000	Lands where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands where the purpose of use or intended use extracts minerals or other substances from the ground or other	1, 4, 40

No.	Category	Description	Identifiers (Land Use Codes)
		environments including related activities and the rateable valuation is \$12,000 or less (including mining leases).	
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
L7	Child Care	All lands used predominantly for the provision of childcare services.	41
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 the land: a) is used or intended for use commercially for that purpose; and b) is greater than 5ha. in area; and c) has or is intended to have accommodation capacity greater than 100 rooms.	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	1, 2, 6 and 72

Revenue Statement

Adopted/Approved: Adopted, 23 July 2024

Version: 12.0

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

No.	Category	Description	Identifiers (Land Use Codes)
		and \$915,000 (excl. lands in any other category).	
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use or intended use is single residential dwellings 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 or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
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 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
L18	Large Residential 4 / Single Residential Dwellings only	Lands, used or intended for use for single residential dwellings, with a rateable valuation more than \$915,000: 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 or	2, 5 and 6

No.	Category	Description	Identifiers (Land Use Codes)
		greater (excl. lands in any other category).	
L21.1	Multi Residential Non-Strata Residential <10 Dwellings 1	Lands used for residential purposes, on which there are less than 10 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and a) The dominant use or intended use is residential purposes; and b) Rateable valuation of \$255,000 or less (excl. lands in any other category).	3,2,5,6
L21.2	Multi Residential Non-Strata Residential <10 Dwellings 2	Lands used for residential purposes, on which there are less than 10 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and a) The dominant use or intended use is residential purposes; and b) Rateable valuation is greater than \$255,000 (excl. lands in any other category).	3,2,5,6
L21A	Multi Residential Non-Strata Residential 10-14 Dwellings	Lands used for residential purposes, on which there are 10 to 14 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21B	Multi Residential Non-Strata Residential 15-19 Dwellings	Lands used for residential purposes, on which there are 15 to 19 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21C	Multi Residential Non-Strata Residential 20-49 Dwellings	Lands used for residential purposes, on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21D	Multi Residential Non-Strata	Lands used for residential purposes, on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins,	3

No.	Category	Description	Identifiers (Land Use Codes)
	Residential 50-99 Dwellings	dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	
L21E	Multi Residential Non-Strata Residential 100-149 Dwellings	Lands used for residential purposes, on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21F	Multi Residential Non-Strata Residential 150-199 Dwellings	Lands used for residential purposes, on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21G	Multi Residential Non-Strata Residential 200-249 Dwellings	Lands used for residential purposes, on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21H	Multi Residential Non-Strata Residential >250 Dwellings	Lands used for residential purposes, on which there are 250 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
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 Residential >500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is 500m ² or less.	8 or 9
L24	Vacant Land >\$915,000	Vacant land where the valuation is greater than \$915,000.	1, 4, 72 and 94

No.	Category	Description	Identifiers (Land Use Codes)
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, Reservoirs, Dams and Bores.	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 designed for; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; and the valuation is \$750,000 or less.	30
L29A	Service Stations 2	Lands where the dominant use or intended use is designed for; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; and the valuation is 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:

- a) only to the categorisation of the land; and
- b) 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: [Objection to Rate Category Classification](#).

The notice of the objection must:

- a) 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;
- b) be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- c) nominate the rating category in which the owner claims the land should have been included; and
- d) 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:

- a) consider the categorisation of the land;
- b) consider the facts and circumstances on which the claim is based;
- c) decide to:
 - allow the objection; or
 - disallow the objection; or
- d) decide that the land should be included in another rating category; and
- e) 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:

- 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 2024 to 30 June 2025 the Differential General Rates and minimum general rates will be levied on the Differential General Rate categories as follows:

GENERAL RATING CATEGORIES 2024-25 SCHEDULE 2

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$565,000	1.9034	2,227
L1A	Mainland Commercial/Light Industry >\$565,000	1.9231	11,630
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.0788	5,476
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.0650	37,212
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	3.9269	268,506
L3	Heavy and Noxious Industry	3.5388	8,769
L4	Island Commercial / Industrial	2.0524	2,915
L5	Extractive >\$12,000	6.4950	8,866
L5A	Extractive <\$12,000	6.0780	4,304
L6	Other Rural	0.7155	2,014
L6A	Beef Cattle Production 1 <\$2,000,001	0.7291	2,014
L6B	Beef Cattle Production 2 \$2,000,001 - \$5,000,000	0.6439	18,705
L6C	Beef Cattle Production 3 \$5,000,001 - \$10,000,000	0.6631	34,100
L6D	Beef Cattle Production 4 >\$10,000,001	0.6530	74,088
L7	Child Care	1.9034	2,227
L8	Major Tourism/Accommodation Facilities	2.0389	178,793
L9	Residential 1 <\$210,000	1.1245	1,300
L10	Residential 2 \$210,001 - \$420,000	0.9248	2,290
L11	Residential 3 \$420,001 - \$915,000	0.8092	3,712
L12	Residential 4 >\$915,001	0.7252	6,802
L15	Large Residential 1 <\$210,000	1.0981	1,480
L16	Large Residential 2 \$210,001 - \$420,000	0.8468	2,490
L17	Large Residential 3 \$420,001- \$915,000	0.7775	3,800
L18	Large Residential 4 >\$915,000	0.7030	7,002
L21.1	Multi Residential Non Strata <10 Dwellings <\$255,000	1.3269	1,950
L21.2	Multi Residential Non Strata <10 Dwellings >\$255,000	1.0913	3,435
L21A	Multi Residential Non Strata 10-14 Dwellings	1.3494	13,000

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L21B	Multi Residential Non Strata 15-19 Dwellings	1.4056	19,500
L21C	Multi Residential Non Strata 20-49 Dwellings	1.4619	26,000
L21D	Multi Residential Non Strata 50-99 Dwellings	1.5181	65,000
L21E	Multi Residential Non Strata 100-149 Dwellings	1.5743	130,000
L21F	Multi Residential Non Strata 150-199 Dwellings	1.6305	195,000
L21G	Multi Residential Non Strata 200-249 Dwellings	1.6868	260,000
L21H	Multi Residential Non Strata ≥250 Dwellings	1.7430	325,000
L22	Strata Commercial/Industrial	2.2928	2,227
L23	Strata Residential >500m ²	1.2932	2,290
L23A	Strata Residential <500m ²	1.3494	1,480
L24	Vacant land >\$915,000	2.2490	24,800
L26	Special uses	1.2989	5,248
L27	Other	1.9328	2,240
L28	Reservoir/pump site ≤\$10,000	0.7231	1,252
L29	Service Stations <\$750,000	2.0908	2,250
L29A	Service Stations >\$750,000	1.8628	11,580
L30	Power Generation 1 (0-100 Megawatts)	2.9110	17,468
L30A	Power Generation 2 (101-200 Megawatts)	5.7082	40,757
L30B	Power Generation 3 (>200 Megawatts)	8.5622	87,335

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 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.

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 2024-25 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:

- 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 Waste Water 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 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 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 2024-25 year.

8.4 National Competition Policy

In accordance with section 47 of the *Local Government Act 2009*, the Code of Competitive Conduct shall be applied for the 2024-25 financial year to all of Council's businesses.

Pursuant to section 43 and section 44 of the *Local Government Act 2009*, the provision of combined water and wastewater (sewerage) services will be a Significant Business Activity as there are more than 10,000 premises connected to a water service as at 30 June of the previous financial year.

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 2024-25 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.

9. 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.

9.1 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 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 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 2025. 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 2025.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$198,330.

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.

KEPPEL GROUP

Rural Fire Brigade	Levy 2024-25	Rural Fire Brigade	Levy 2024-25
Adelaide Park	\$40	Kunwarara	-
Barmoya	-	Marlborough	-
Belmont	\$65	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoono	-	Rossmoya	-

Cawarral	\$60	Stanage Bay	\$25
Cooberrie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$30
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$30		

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*, 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 3).

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 2024-25 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	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		

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 \$1,839.50 is paid to Council by 30 September 2024 (which amount represents the 2024-25 per parcel 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.

9.3 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 were 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 2024-25 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	2017-18	\$468.00
2010-11	\$468.00	2018-19	\$468.00
2011-12	\$468.00	2019-20	\$468.00
2012-13	\$468.00	2020-21	\$468.00
2013-14	\$468.00	2021-22	\$468.00
2014-15	\$468.00	2022-23	\$468.00
2015-16	\$468.00	2023-24	\$468.00
2016-17	\$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 \$2,142.06 is paid to Council by 30 September 2024 (which amount represents the 2024-25 per parcel 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.

9.4 Muskera 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 Muskera 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 'Muskera 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 Muskens Beach revetment wall from its own revenue sources.

The annual implementation plan in 2024-25 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskens Beach revetment wall.

With the implementation of the Muskens 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 Muskens 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 September 2024 (the lump sum value is representative of the 2024-25 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 Muskens Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2024.

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* 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 \$228 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 \$26.20 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 \$10.20 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*, for the financial year beginning 1 July 2024 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.

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 waste water functions are a significant business 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 2024 to 30 June 2025, 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 access charges:

- a) 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;
- b) Subject to sub-paragraph (c) next appearing below, the access charge for premises that contain residential flats or more than one self-contained residential dwellings 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 land, regardless of whether separate water meters are connected or the true size of the water meter connection. This includes 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;

- c) A single access charge shall apply for residential land containing a 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 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.
- d) 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 secondary dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings):
- (i) if the secondary dwelling has a floor area of greater than 80m²; or
 - (ii) if the secondary 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.
- e) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- f) 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.
- g) 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 premises that comprise a residential flats, the consumption volume allowed in each tier will be multiplied by the number of flats, or access charges applied for self-contained dwellings upon the premises;
- b) Where water is supplied to premises that comprise a community titles scheme, and;
- 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
 - 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;
- c) 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;
- 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.
- d) 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;
- e) 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 (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;
- f) 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;
- g) The following provisions apply to premises serviced by a designated fire service:
- 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;
 - 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.
- h) 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 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;

- i) 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 2023-24 financial year occurs before the end of that financial year or after the beginning of the 2024-25 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2023-24 financial year; and
 - 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 consumption charge for the 2024-25 financial year.
- j) 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;
- k) 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;
- l) 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
- m) For the purposes of making and levying water charges the following definitions apply:
- 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;
 - 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

For the financial period beginning 1 July 2024 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 2024 to 30 June 2025 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	\$ 777
25mm	\$ 1,212
32mm	\$ 1,988
40mm	\$ 3,107
50mm	\$ 4,855
65mm	\$ 8,200
75mm	\$ 10,919
80mm	\$ 12,426
100mm	\$ 19,417
150mm	\$ 45,190
200mm	\$ 77,666
Vacant Land	\$ 777

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 2024 to 30 June 2025 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	\$3.11/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	\$1.33/kl
2 nd Tier	>90kl per quarter	\$3.11/kl

11.3 The Caves and Marlborough Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2024 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 2024 to 30 June 2025 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	\$ 721
25mm	\$ 1,124
32mm	\$ 1,843
40mm	\$ 2,880
50mm	\$ 4,502
65mm	\$ 7,607
75mm	\$ 10,129
80mm	\$ 11,526
100mm	\$ 19,417
150mm	\$ 45,190
200mm	\$ 77,666
Vacant Land	\$ 721

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 2024 to 30 June 2025 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	\$3.11/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	\$1.33/kl
2 nd Tier	>90kl per quarter	\$3.11/kl

11.4 Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning 1 July 2024, 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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 598
25mm	\$ 932
40mm	\$ 2,390

100mm	\$ 14,931
150mm	\$ 33,595
Vacant Land	\$ 598

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 2024 to 30 June 2025 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	\$3.11/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	\$1.33/kl
2nd Tier	>90kl per quarter	\$3.11/kl

11.5 Ogmore Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2024 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 2024 to 30 June 2025 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 462
Vacant Land	\$ 462

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 2024 to 30 June 2025 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	\$3.11/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	\$1.33/kl
2 nd Tier	>90kl per quarter	\$3.11/kl

11.6 Sewerage

For the financial period beginning 1 July 2024 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 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 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 2025 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 flats, 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; 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 house on a land parcel, additional charges shall apply as if each dwelling were on a separate land parcel (including flats, studios, cabins, relative retreats, independent living quarters and secondary dwellings).

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

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 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
 - 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 Dwelling/Residential Unit or Stables or property subject to rural differential rate.	Each Residence (regardless of number of pedestals)	1 Charge
Flats, Studios, Cabins, Dwellings and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings and secondary dwellings)	1 Charge
Aged/Nursing Home Plus Aged/Nursing other fixtures	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	\$ 1,008	\$ 958

11.7 Waste & Recycling

For the financial period beginning 1 July 2024 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.

Council will also levy a Waste Management Facility Charge equally on all 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 2024, 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	\$604
Additional Collection – Waste	\$463
Additional Collection – Recycling	\$146
Ogmore - Waste Collection	\$297
Great Keppel Island - Combined Waste and Recycling Collection	\$752
Great Keppel Island - Additional Collection - Waste	\$657
Great Keppel Island - Additional Collection - Recycling	\$277
Waste Facility Charge	
Residential Waste Facility Charge	\$10
Commercial Services	
Waste Collection	\$567
Additional Collection – Waste Other than Normal Collection Day	\$676
Recycling Collection	\$156
Additional Collection - Recycling Other than Normal Collection Day	\$218
Ogmore - Waste Collection	\$344
Great Keppel Island - Combined Waste and Recycling Collection	\$859
Great Keppel Island - Additional Collection – Waste	\$657
Great Keppel Island - Additional Collection – Recycling	\$277

Services to be provided

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

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

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

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 which have a structure that has the potential to generate general waste.
- 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, independent living quarters and secondary dwellings).
- c) Where an additional collection service is provided to a secondary dwelling, the 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 plumbing/building approval or delivery of the MGB, whichever occurs first.
- g) If a collection service is cancelled in accordance with 5.7 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 Management 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 2024 (usually issued July/August) and 1 January to 30 June 2025 (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 30 days of the issue of a notice to pay.

15. 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.

16. 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:

- 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) Muskens Beach Revetment Wall – Special Charge
- f) Water Consumption Charges
- g) Natural Environment Separate Charge
- h) Road Network Separate Charge
- i) Disaster Response Separate 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 2024-25 Budget. The main areas of concessions are as follows:

17.1 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 per annum) 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 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.

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

17.2 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 charges will cause the ratepayer hardship.

17.3 Permit to Occupy – General Rates

Council will grant a concession of up to \$600 in General Rates 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 remission is offered on the basis that the payment of General Rates will cause the ratepayer hardship.

17.4 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.

17.5 Nature Reserves

Council will grant 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 are offered in recognition of the ratepayer's commitment to maintain the nature refuge area of their land. Thus, contributing to the conservation of significant natural resources, high value vegetation and wildlife habitat.

18. Authority

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

19. Repeals/Amendments

This Statement repeals the former Livingstone Shire Council Statement titled 'Revenue Statement v11.0'.

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

ALASTAIR DAWSON
ACTING 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, 23 July 2024
Version: 12.0

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, 23 July 2024
Version: 12.0

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





